



To,  
The Listing Department,  
National Stock Exchange of India limited  
"Exchange Plaza " Bandra-Kurla Complex,  
Bandra (East), Mumbai-400051

Department of Corporate Service /Listing  
BSE Limited  
Phiroze Jeejeebhoy Tower, Dalal Street,  
Fort Mumbai-400001

**NSE Symbol: SGMART**

**Scrip Code: 512329**

**Sub: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026**

Dear Sir/Madam,

In terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant circulars, please find enclosed herewith Annual Secretarial Compliance Report dated May 25, 2026, for the financial year ended March 31, 2026, issued by M/s Kuldeep Dahiya & Associates, Practising Company Secretaries.

This is for your kind information and necessary records.

Thanking you,  
Yours faithfully,  
For and on behalf of SG Mart Limited

**Sachin Kumar**  
**Company Secretary & Compliance Officer**  
**ICSI M. No. F13972**

**Date: May 25, 2026**  
**Place: Noida**

Encl: a/a

## **SG MART LIMITED**

(formerly known as Kintech Renewables Limited)

Registered Office: H. No. 37, Ground Floor, Hargovind Enclave, Vikas Marg, Delhi-110092  
Corporate Office: A-127, Sector-136, Noida, Gautam Buddha Nagar, Uttar Pradesh-201305  
Tel: 011-44457164 | Email: [compliance@sgmart.co.in](mailto:compliance@sgmart.co.in)  
Website: [www.sgmart.co.in](http://www.sgmart.co.in) | CIN: L46102DL1985PLC426661

# Kuldeep Dahiya & Associates

Company Secretaries

Village – Badhkhalsa,  
P.O. Rai, Sonapat  
Haryana -131029  
Mobile No. 8860290215  
Kuldeepdahiya1989@gmail.com

To,

The Board of Directors  
SG Mart Limited  
37, Hargobind Enclave, Vikas Marg,  
Delhi- 110092

Dear Sir(s),

## Annual Secretarial Compliance Report for the financial year ended March 31, 2026.

We have been engaged by **SG Mart Limited** whose equity shares are listed on BSE Limited [Security Code: 512329] and National Stock Exchange of India Limited [NSE Symbol: SGMART] to conduct an audit and issue Annual Secretarial Compliance Report in terms of Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) and in accordance with the various circulars issued by SEBI and Stock Exchanges from time to time.

It is the responsibility of the management of the Company to maintain records, devise proper systems to ensure compliance with the provisions of all applicable SEBI Regulations and circulars/guidelines issued there under from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the company with the provisions of all applicable SEBI Regulations and circulars/guidelines issued there under from time to time and issue a report thereon.

The Audit was conducted in accordance with the Guidance Note on Secretarial Compliance Report issued by The Institute of Company Secretaries of India "ICSI". The Annual Secretarial Compliance Report is enclosed herewith.

Place: New Delhi  
Date: 25<sup>th</sup> May, 2026

For Kuldeep Dahiya & Associates  
Company Secretaries

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by KULDEEP  
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Date: 2026.05.25  
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Kuldeep Dahiya  
Proprietor  
ACS No.: 34404  
CP No.: 18930  
UDIN:A034404H000461151  
PR Unique Code: S2017HR515900  
PR No.: 2581/2022

## Annual Secretarial Compliance Report of SG Mart Limited for the financial year ended March 31, 2026

We, Kuldeep Dahiya & Associates, a firm of Practicing Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by **SG Mart Limited** (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the Stock Exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this Report.

**for the financial year ended March 31, 2026** (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) as amended;
- (b) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended;
- (c) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended;
- (d) SEBI (Buyback of Securities) Regulations, 2018 as amended: **Not Applicable to the Company during the review period;**
- (e) SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 as amended;
- (f) SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 as amended: **Not Applicable to the Company during the review period;**
- (g) SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended;
- (h) (Other regulations as applicable) and circulars/ guidelines issued thereunder:
  - a) SEBI (Prohibition of Fraudulent and Unfair Trade Practices related to Securities Market), Regulations 2003 as amended;
  - b) SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 as amended;
  - c) SEBI (Depositories and Participants) Regulations, 2018

and based on our examination and verification of the documents and records produced to us and according to the information and explanations given to us by the Company, we hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified in **“Annexure A”**.
- (b) The listed entity has taken the following actions to comply with the observations made in previous reports in respect of the matters specified in **“Annexure B”**.

I. We hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	<p><b><u>Secretarial Standards:</u></b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).</p>	Yes	-
2.	<p><b><u>Adoption and timely updation of the Policies:</u></b></p> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>• All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Yes</li> </ul>	-
3.	<p><b><u>Maintenance and disclosures on Website:</u></b></p> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website.</li> <li>• Timely dissemination of the documents/ information under a separate section on the website.</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> <li>• Yes</li> <li>• Yes</li> </ul>	-
4.	<p><b><u>Disqualification of Director:</u></b></p> <p>None of the Director(s) of the Company are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	-
5.	<p><b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b></p> <p>(a) Identification of material subsidiary companies.</p>	(a) Yes	SG Mart FZE, a company incorporated under

	(b) Disclosure requirement of material as well as other subsidiaries.	(b) Yes	the laws of Dubai, UAE, has been identified as a material subsidiary of the Company in accordance with the criteria prescribed under the SEBI (LODR) Regulations.
6.	<b><u>Preservation of Documents:</u></b>  The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
7.	<b><u>Performance Evaluation:</u></b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
8.	<b><u>Related Party Transactions:</u></b>  (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions;  (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.	(a) Yes  (b) Yes	(a) The Company has obtained prior approval of the Audit Committee for all related party transactions, except as stated in point 8(b).  (b) During the year under review, SG Mart Limited had entered into certain related party transactions with Apollo Pipes Limited without obtaining prior approval of the Audit Committee as required under Regulation 23 of the SEBI (LODR) Regulations, 2015. These transactions were subsequently ratified by the Audit Committee in its subsequent meetings. The Management informed that the transactions were undertaken in the ordinary course of business and on an arm's length basis, and that prior approval could not be obtained due to operational exigencies and inadvertent procedural lapses. Further, the overall value of such transactions did not exceed ₹1 crore.
9.	<b><u>Disclosure of events or information:</u></b>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015	Yes	-

	within the time limits prescribed thereunder.		
10.	<p><b><u>Prohibition of Insider Trading:</u></b></p> <p>The listed entity is in compliance with Regulation 3(5) &amp; 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	-
11.	<p><b><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></b></p> <p>No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	No	No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges during the year.
12.	<p><b><u>Resignation of statutory auditors from listed entities or their material subsidiaries:</u></b></p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/or its material subsidiary(ies) has/have complied with paragraph 6.1 and 6.2 of Section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by Listed entities.</p>	No	-
13.	<p><b><u>Additional non-compliances, if any:</u></b></p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	NA	-

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.

**Assumptions & Limitation of Scope and Review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**Place: New Delhi**  
**Date: 25<sup>th</sup> May, 2026**

**For Kuldeep Dahiya & Associates**  
**Company Secretaries**

**KULDEE** Digitally signed  
by KULDEEP  
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**DAHIYA** Date: 2026.05.25  
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**Kuldeep Dahiya**  
**Proprietor**

**ACS No.: 34404**

**CP No.: 18930**

**UDIN: A034404H000461151**

**PR Unique Code: S2017HR515900**

**PR No.: 2581/2022**

**Annexure A**

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

S.No	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Management Response-	Remarks
NOT APPLICABLE										

Place: New Delhi  
Date: 25<sup>th</sup> May, 2026

For Kuldeep Dahiya & Associates  
Company Secretaries

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Date: 2026.05.25  
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Kuldeep Dahiya  
Proprietor  
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PR Unique Code: S2017HR515900  
PR No.: 2581/2022

**Annexure B**

The listed entity has taken the following actions to comply with the observations made in previous reports:

S. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended --- (the years are to be mentioned)	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Details of Violation/deviations and action taken/penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	<p>Pursuant to Regulation 19(1) and 19(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to maintain the prescribed composition of the Nomination and Remuneration Committee ("NRC").</p> <p>Upon review of the Company's records, including NRC and Board minutes for the quarter ended June 30, 2024, it was observed that the NRC Committee was reconstituted on April 16, 2024, with cessation of Mr. Prakash Kumar Singh and appointment of Mr. Dukhabandhu Rath as Member and Chairperson. However, this change was inadvertently not</p>	Financial Year 2024-25	Regulation 19(1) & 19(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	<p>Non-compliance with the Composition of Nomination and Remuneration Committee for the quarter ended June 2024.</p> <p>Fine imposed by BSE under the Standard Operating Procedures (SOP circulars) and in accordance with the Fines as per SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/12 dated January 22, 2020 amounted to ₹ 35,400/-</p>	During the year under review, the aforesaid fine continues to remain outstanding in accordance with the applicable SOP circulars issued by BSE. The Company has made representations to BSE and is in ongoing correspondence, including follow-up communications, seeking resolution of the matter. However, as on the date of this report, the matter remains pending with BSE.	The Company has taken note of the matter and has made representations to BSE, along with follow-up communications, seeking resolution. The actions taken by the Company are noted; however, the matter remains pending with BSE and the outcome is awaited.

<p>reflected in the Corporate Governance Report for the said quarter, and a revised report was subsequently filed upon intimation from BSE.</p> <p>Further, a fine of ₹35,400 was imposed for non-compliance relating to the NRC Committee composition for the quarter ended June 2024. The Company has represented that the Committee was duly constituted and is taking up the matter with BSE regarding the levy of the said fine.</p>					
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Place: New Delhi  
Date: 25<sup>th</sup> May, 2026

For Kuldeep Dahiya & Associates  
Company Secretaries

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**Kuldeep Dahiya**  
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