

Date: May 4, 2026

To,
The Listing Department
National Stock Exchange of India Limited
“Exchange Plaza” Bandra-Kurla Complex,
Bandra (E), Mumbai-400051

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

NSE Symbol : SGMART

Scrip Code: 512329

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on May 4, 2026

- I. In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Monday, May 4, 2026, which commenced at 12:30 P.M. and concluded at 3:00 P.M., inter alia, transacted the following:
 1. Approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and the year ended March 31, 2026;
 2. Based on the recommendation of the Audit Committee, approved the appointment of M/s HVMN & Associates, Cost Accountants, (Firm Registration No. 000290) as Cost Auditors of the Company for the Financial Year 2026-27.
- II. The following documents are enclosed herewith in respect of the items transacted in the meeting:
 - a. A copy of the above referred financial results including Statement of Assets and Liability and Cash Flow statements along with the Report(s) of the Statutory Auditors thereon issued by M/s Walker Chandiook & Co LLP, Chartered Accountants.
 - b. The Reports of the Auditors are self-explanatory with unmodified opinion with respect to the Audited Financial Results (Standalone & Consolidated) of the Company for the financial year ended March 31, 2026.
 - c. The necessary disclosures required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

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
Website: www.sgmart.co.in | CIN: L46102DL1985PLC426661



This disclosure along with the enclosures shall be made available on the website of the Company viz. www.sgmart.co.in

We request you to kindly take the above information on your record.

Thanking you
Yours faithfully
For SG Mart Limited

Sachin Kumar
Company Secretary & Compliance Officer
M. No. F13972
Place: Noida

Encl: a/a

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Details with respect to appointment of Cost Auditor of the Company as required in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

S. No.	Particular	M/s HMVN & Associates, Cost Accountants
1	Reason for change:	Appointment as Cost Auditors of the Company for the Financial Year 2026-27.
2	Date of Re-appointment & terms of appointment	Date of Appointment- May 4, 2026 To conduct the Audit of Cost records of the Company for the financial year 2026-27
3	Brief profile	<p>HMVN & Associates is a partnership firm of Cost Accountants established on 4th July, 2011, having its office in Netaji Subhash Place, Pitampura, Delhi, and registered with the Institute of Cost Accountants of India under Firm Registration No. 000290. The firm is led by three experienced partners—Mr. Mohinder Pal Gupta, a fellow member with extensive experience and former General Manager (Finance) at HMT Limited; Mr. Surya Kant Lal, a practicing cost accountant with wide exposure to cost audits across industries such as cement, power, pharmaceuticals, and steel; and Mr. Sachin Jain, who brings expertise in cost audit and Goods and Services Tax.</p> <p>The firm is supported by a dedicated team of qualified professionals and trainees, enabling it to deliver specialized services in cost audit, internal audit, implementation of cost accounting systems, physical verification of assets, cost structure review, and GST-related certifications.</p> <p>Over the years, the firm has gained substantial experience across diverse sectors including cement, automobile, FMCG, oil & gas, power, and steel, and has served reputed clients such as IRCTC Limited, RailTel Corporation of India Limited, Udaipur Cement Works Limited, KRBL Limited, and Apollo Pipes Limited, among others.</p>
4.	Disclosure of relationships between directors (in case of appointment of Director	Not Applicable

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To,
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National Stock Exchange of India limited
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Department of Corporate Service /Listing
BSE Limited
Phiroze Jeejeebhoy Tower, Dalal Street,
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Sub: Declaration regarding the Auditor's Report with unmodified opinion(s) pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditor's of the Company has furnished its Report with unmodified opinion(s) in respect of both Standalone & Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

You are requested to take the above information on records.

Yours faithfully,
For SG Mart Limited


Suraj Kumar
Chief Financial Officer

Date: May 4, 2026
Place: Noida

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Walker ChandioK & Co LLP

21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
Gurugram - 122 002
Haryana, India

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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

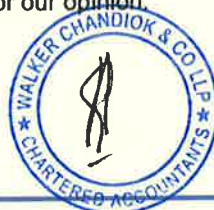
To the Board of Directors of SG Mart Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of SG Mart Limited (formerly known as Kintech Renewables Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;



Walker ChandioK & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of two subsidiaries included in the Statement whose financial information reflects total assets of ₹ 487.39 crores as at 31 March 2026, total revenues of ₹ 997.46 crores, total net profit after tax of ₹ 23.32 crores, total comprehensive income of ₹ 23.33 crores, and net cash outflows of ₹ 119.72 crores for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors and the procedures performed by us as stated in paragraph 11 above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.



Chartered Accountants

Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



Ashish Gera

Partner

Membership No. 508685

UDIN: 26508685KRKWQW3302



Place: Noida

Date: 04 May 2026

Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of entities included in the Statement

Holding Company

1. SG Mart Limited

Subsidiaries

1. SG Marts FZE
2. SG Super 101 Private Limited





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Statement of consolidated financial results for the quarter and year ended March 31, 2026

S. No.	Particulars	(₹ in crores, except per share data)				
		Quarter ended March 31, 2026 (Unaudited) (Refer note 3)	Quarter ended December 31, 2025 (Unaudited)	Quarter ended March 31, 2025 (Unaudited) (Refer note 3)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
	Income					
I	Revenue from operations	1,822.84	1,644.43	1,595.03	6,315.28	5,856.17
II	Other income	11.68	17.94	19.80	69.07	80.20
III	Total income (I+II)	1,834.52	1,662.37	1,614.83	6,384.35	5,936.37
	Expenses					
IV	(a) Cost of materials consumed	133.58	153.49	25.01	422.52	25.01
	(b) Purchase of stock-in-trade	1,596.73	1,360.06	1,649.35	5,666.31	5,840.13
	(c) Changes in inventories of finished goods and stock-in-trade	7.59	92.65	(140.30)	(2.71)	(181.62)
	(d) Employee benefits expense	7.95	8.43	5.46	31.22	17.53
	(e) Finance costs	10.16	17.43	13.60	51.15	43.89
	(f) Depreciation and amortisation expenses	3.71	3.73	1.18	11.50	2.08
	(g) Other expenses	20.94	13.06	18.44	61.24	52.03
	Total expenses	1,780.66	1,648.85	1,572.74	6,241.23	5,799.05
V	Profit before tax (III-IV)	53.86	13.52	42.09	143.12	137.32
VI	Tax expense					
	(a) Current tax	11.88	2.02	10.09	29.66	33.61
	(b) Deferred tax charge/(credit)	0.51	0.80	(1.14)	2.44	(0.21)
	(c) Adjustment of tax relating to earlier period/year	-	(0.04)	-	(0.04)	0.49
	Total tax expense	12.39	2.78	8.95	32.06	33.89
VII	Net profit after tax (V-VI)	41.47	10.74	33.14	111.06	103.43
VIII	Other comprehensive income					
A	(i) Items that will not be reclassified to profit or loss	0.07	0.10	0.06	0.22	0.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.03)	(0.01)	(0.06)	(0.02)
B	(i) Items that will be reclassified to profit or loss	13.90	1.74	(0.37)	20.73	0.63
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income	13.95	1.81	(0.32)	20.89	0.69
IX	Total comprehensive income (VII+VIII)	55.42	12.55	32.82	131.95	104.12
X	Paid-up equity share capital (face value of ₹ 1 each)	12.60	12.60	11.24	12.60	11.24
XI	Other equity				1,583.93	1,196.91
XII	Earnings per share (face value of ₹ 1 each) (not annualised for quarters)					
	(a) Basic	3.29	0.85	2.95	8.96	9.23
	(b) Diluted	3.29	0.85	2.87	8.92	8.82

Amounts below the rounding off norms adopted by the Company are presented as "0.00".
See accompanying notes to the financial results.



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Statement of consolidated assets and liabilities

(₹ in crores)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
Assets		
Non-current assets		
(a) Property, plant and equipment	319.91	164.32
(b) Capital work-in-progress	19.94	75.91
(c) Right-of-use assets	64.91	51.31
(d) Intangible assets	0.35	0.45
(e) Financial assets		
(i) Other financial assets	1.14	0.50
(f) Deferred tax assets (net)	-	0.06
(g) Other non-current assets	122.33	12.74
Total non-current assets (A)	528.58	305.29
Current assets		
(a) Inventories	283.59	253.50
(b) Financial assets		
(i) Trade receivables	264.58	316.74
(ii) Cash and cash equivalents	519.89	123.94
(iii) Bank balances other than (ii) above	464.24	1,020.86
(iv) Other financial assets	2.99	15.48
(c) Other current assets	185.75	262.67
Total current assets (B)	1,721.04	1,993.19
Total assets (A+B)	2,249.62	2,298.48
Equity and liabilities		
Equity		
(a) Equity share capital	12.60	11.24
(b) Other equity	1,583.93	1,196.91
Total equity (C)	1,596.53	1,208.15
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	36.06	32.38
(b) Provisions	0.75	0.83
(c) Deferred tax liabilities (net)	2.44	-
Total non-current liabilities (D)	39.25	33.21
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	231.42	689.04
(ii) Lease liabilities	0.44	0.53
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	3.56	1.03
- total outstanding dues of creditors other than micro enterprises and small enterprises	361.48	328.14
(iv) Other financial liabilities	7.24	13.79
(b) Other current liabilities	5.50	19.87
(c) Provisions	0.77	0.18
(d) Current tax liabilities (net)	3.43	4.54
Total current liabilities (E)	613.84	1,057.12
Total liabilities (F=D+E)	653.09	1,090.33
Total equity and liabilities (C+F)	2,249.62	2,298.48

See accompanying notes to the financial results.





SG MART
ONE MART. INFINITE POSSIBILITIES

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Statement of consolidated cash flows for the year ended March 31, 2026

(₹ in crores)

Particulars	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
A. Cash flow from operating activities		
Profit before income tax	143.12	137.32
Adjustments for:		
Depreciation and amortisation expenses	11.50	2.08
Finance costs	51.74	42.96
Interest income	(67.88)	(78.18)
Gain on lease termination	(0.01)	-
Allowance for expected credit loss	1.61	5.53
Share based payment expense	1.11	1.54
Loss on disposal of property, plant and equipment (net)	0.07	-
Unrealised loss from exchange difference (net)	(0.02)	-
Operating profit before working capital changes	141.24	111.25
Net changes in working capital:		
Change in inventories	(23.69)	(182.25)
Change in trade receivables	64.67	(235.93)
Change in other assets and other financial assets	83.11	(189.93)
Change in trade payables	35.31	283.17
Change in acceptances	-	(152.55)
Change in provisions and other liabilities	(11.53)	10.74
Cash generated from / (used in) operating activities	289.11	(355.50)
Income taxes paid (net)	(31.00)	(35.51)
Net cash generated from / (used in) operating activities (A)	258.11	(391.01)
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and right-of-use assets (including adjustment on account of capital work-in-progress, capital advances and capital creditors)	(232.05)	(157.52)
Proceeds from disposal of property, plant and equipment	0.99	-
Proceeds from / (investment in) bank deposits (net)	557.16	(17.43)
Repayment of loan	-	0.49
Interest received	81.24	87.07
Net cash generated from / (used in) investing activities (B)	407.34	(87.39)
C. Cash flow from financing activities		
Proceeds from conversion of share warrants	255.34	15.79
Repayment of principal portion of lease liabilities	(0.43)	(1.44)
Repayment of interest portion of lease liabilities	(0.01)	(0.08)
Interest paid	(48.56)	(42.53)
(Repayment) / proceeds of short-term borrowings (net)	(472.52)	507.15
Net cash (used in) / generated from financing activities (C)	(266.18)	478.89
Net increase in cash and cash equivalents (D=A+B+C)	399.27	0.49
Cash and cash equivalents at the beginning of the year (E)	123.94	122.82
Exchange difference on cash and cash equivalents (F)	(3.32)	0.63
Cash and cash equivalents at the end of the year (D+E+F)	519.89	123.94

Cash and cash equivalents as per above comprise of following :

(₹ in crores)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with banks	0.01	123.94
Cash on hand	8.98	0.00
Bank deposits with original maturity of less than three months	510.90	-
Balance as per statement of cash flow	519.89	123.94

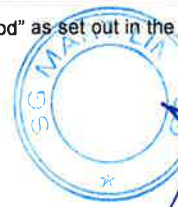
Non-cash investing activities :

(₹ in crores)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Acquisition of right-of-use assets	0.54	34.43
Total	0.54	34.43

The above Statement of consolidated cash flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

Amounts below the rounding off norms adopted by the Company are presented as "0.00".



Handwritten signature

Walker Chandiook & Co LLP

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Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of SG Mart Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of SG Mart Limited (formerly known as Kintech Renewables Limited) ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker ChandioK & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

Chartered Accountants



Walker ChandioK & Co LLP

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013



Ashish Gera
Partner
Membership No. 508685
UDIN: 26508685RECMDL2128

Place: Noida
Date: 04 May 2026



SG MART
ONE MART. INFINITE POSSIBILITIES

SG MART LIMITED

(Formerly known as Kintech Renewables Limited)

H No. 37, Ground Floor, Hargovind Enclave, Vikas Marg, East Delhi, Delhi, India, 110092

Tel: 011-44457164, Email ID: compliance@sgmart.co.in, Website : www.sgmart.co.in, CIN : L46102DL1985PLC426661

Statement of standalone financial results for the quarter and year ended March 31, 2026

(₹ in crores, except per share data)

S. No.	Particulars	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
		(Unaudited) (Refer note 3)	(Unaudited)	(Unaudited) (Refer note 3)	(Audited)	(Audited)
	Income					
I	Revenue from operations	1,588.29	1,406.87	1,350.22	5,540.32	5,511.59
II	Other income	12.39	17.95	20.24	71.90	84.04
III	Total income (I+II)	1,600.68	1,424.82	1,370.46	5,612.22	5,595.63
	Expenses					
IV	(a) Cost of materials consumed	133.58	153.49	25.01	422.52	25.01
	(b) Purchase of stock-in-trade	1,373.50	1,136.61	1,392.93	4,943.19	5,457.01
	(c) Changes in inventories of finished goods and stock-in-trade	12.63	90.14	(113.82)	(2.25)	(123.71)
	(d) Employee benefits expense	6.87	7.38	5.02	27.32	16.14
	(e) Finance costs	8.67	14.72	13.60	44.53	43.77
	(f) Depreciation and amortisation expenses	2.19	2.07	1.15	7.84	2.01
	(g) Other expenses	17.66	11.29	16.54	52.40	48.81
	Total expenses	1,555.10	1,415.70	1,340.43	5,495.55	5,469.04
V	Profit before tax (III-IV)	45.58	9.12	30.03	116.67	126.59
	Tax expense					
VI	(a) Current tax	11.05	1.68	8.89	27.44	32.41
	(b) Deferred tax charge/(credit)	0.51	0.80	(1.14)	2.44	(0.21)
	(c) Adjustment of tax relating to earlier period/year	-	(0.04)	-	(0.04)	0.49
	Total tax expense	11.56	2.44	7.75	29.84	32.69
VII	Net profit after tax (V-VI)	34.02	6.68	22.28	86.83	93.90
	Other comprehensive income					
VIII	(i) Items that will not be reclassified to profit or loss	0.07	0.10	0.06	0.22	0.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.03)	(0.01)	(0.06)	(0.02)
	Total other comprehensive income	0.05	0.07	0.05	0.16	0.06
IX	Total comprehensive income (VII+VIII)	34.07	6.75	22.33	86.99	93.96
X	Paid-up equity share capital (face value of ₹ 1 each)	12.60	12.60	11.24	12.60	11.24
XI	Other equity				1,529.21	1,187.15
	Earnings per share (face value of ₹ 1 each) (not annualised for quarters)					
XII	(a) Basic	2.70	0.53	1.98	7.01	8.38
	(b) Diluted	2.70	0.53	1.93	6.97	8.01

Amounts below the rounding off norms adopted by the Company are presented as "0.00".
Refer accompanying notes to the financial results.





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Statement of standalone assets and liabilities

(₹ in crores)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
Assets		
Non-current assets		
(a) Property, plant and equipment	245.08	163.40
(b) Capital work-in-progress	18.94	11.03
(c) Right-of-use assets	31.26	19.20
(d) Intangible assets	0.35	0.45
(e) Financial assets		
(i) Investments	167.26	167.26
(ii) Loans	-	147.73
(iii) Other financial assets	1.00	0.45
(f) Deferred tax assets (net)	-	0.06
(g) Other non-current assets	118.46	9.16
Total non-current assets (A)	582.35	518.74
Current assets		
(a) Inventories	218.98	194.96
(b) Financial assets		
(i) Trade receivables	94.53	246.16
(ii) Cash and cash equivalents	510.90	0.00
(iii) Bank balances other than (ii) above	456.15	1,020.75
(iv) Other financial assets	3.79	16.36
(c) Other current assets	67.21	254.46
Total current assets (B)	1,351.56	1,732.69
Total assets (A+B)	1,933.91	2,251.43
Equity and liabilities		
Equity		
(a) Equity share capital	12.60	11.24
(b) Other equity	1,529.21	1,187.15
Total equity (C)	1,541.81	1,198.39
Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	0.53	-
(b) Provisions	0.59	0.80
(c) Deferred tax liabilities (net)	2.44	-
Total non-current liabilities (D)	3.56	0.80
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	14.98	689.04
(ii) Lease liabilities	0.04	0.20
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	3.56	1.03
- total outstanding dues of creditors other than micro enterprises and small enterprises	356.42	324.87
(iv) Other financial liabilities	6.35	13.80
(b) Other current liabilities	5.43	19.84
(c) Provisions	0.70	0.12
(d) Current tax liabilities (net)	1.06	3.34
Total current liabilities (E)	388.54	1,052.24
Total liabilities (F=D+E)	392.10	1,053.04
Total equity and liabilities (C+F)	1,933.91	2,251.43

Amounts below the rounding off norms adopted by the Company are presented as "0.00". Refer accompanying notes to the financial results.





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Statement of standalone cash flows for the year ended March 31, 2026

Particulars	(₹ in crores)	
	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
A. Cash flow from operating activities		
Profit before income tax	116.67	126.59
Adjustments for:		
Depreciation and amortisation expenses	7.84	2.01
Finance costs	44.37	42.84
Interest income	(70.06)	(82.47)
Gain on lease termination	(0.01)	-
Allowance for expected credit loss	0.62	5.53
Share based payment expense	1.11	1.54
Loss on disposal of property, plant and equipment (net)	0.07	-
Unrealised (gain) / loss from exchange difference (net)	(0.02)	3.10
Operating profit before working capital changes	100.59	99.14
Net changes in working capital:		
Change in inventories	(24.02)	(123.71)
Change in trade receivables	151.07	(165.35)
Change in other assets and other financial assets	185.89	(181.83)
Change in trade payables	33.98	279.90
Change in acceptances	-	(152.55)
Change in provisions and other liabilities	(13.55)	10.63
Cash generated from / (used in) operating activities	433.96	(233.77)
Income taxes paid (net)	(29.75)	(35.51)
Net cash generated from / (used in) operating activities (A)	404.21	(269.28)
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and right-of-use assets (including adjustment on account of capital work-in-progress, capital advances and capital creditors)	(228.10)	(135.49)
Proceeds from disposal of property, plant and equipment	0.99	-
Proceeds from / (investment in) bank deposits (net)	564.60	(17.32)
Loans given	-	(162.98)
Repayment of loans	147.73	59.20
Payment for purchase of investment in subsidiaries	-	(167.14)
Interest received	83.44	90.78
Net cash generated from / (used in) investing activities (B)	568.66	(332.95)
C. Cash flow from financing activities		
Proceeds from conversion of share warrants	255.34	15.79
Repayment of principal portion of lease liabilities	(0.09)	(0.17)
Repayment of interest portion of lease liabilities	(0.01)	(0.03)
Interest paid	(43.16)	(42.53)
(Repayment) / proceeds of short-term borrowings (net)	(674.05)	507.15
Net cash (used in) / generated from financing activities (C)	(461.97)	480.21
Net increase / (decrease) in cash and cash equivalents (D=A+B+C)	510.90	(122.02)
Cash and cash equivalents at the beginning of the year (E)	0.00	122.02
Cash and cash equivalents at the end of the year (D+E)	510.90	0.00

Cash and cash equivalents as per above comprise of following :

Particulars	(₹ in crores)	
	As at March 31, 2026	As at March 31, 2025
Balance with banks	0.00	0.00
Cash on hand	0.00	0.00
Bank deposits with original maturity of less than three months	510.90	-
Balance as per statement of cash flow	510.90	0.00

Non-cash investing activities :

Particulars	(₹ in crores)	
	Year ended March 31, 2026	Year ended March 31, 2025
Acquisition of right-of-use asset	0.54	-
Total	0.54	0.00

The above Statement of standalone cash flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

Amounts below the rounding off norms adopted by the Company are presented as "0.00".



(Handwritten signature)

SG MART LIMITED

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Notes:

1. These standalone and consolidated financial results ("Financial results") for the quarter and year ended March 31, 2026 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors at their respective meetings held on May 04, 2026. The statutory auditors of the Company have expressed an unmodified audit opinion on these annual financial results.
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. Figures for the quarters ended March 31, 2026 and March 31, 2025 represents the balancing figures between the audited figures in respect of the full financial year and published year to date reviewed figures upto the third quarter of the years ended March 31, 2026 and March 31, 2025 respectively.
4. The business activities of SG Mart Limited ("the Company") and its subsidiaries (together referred to as the "Group") predominantly fall within a single primary business segment viz. trading and manufacturing of Building Material Products, accordingly there are no separate reportable business segments as per Ind AS 108 "Operating Segments".
5. In alignment with the new line of business i.e. trading and manufacturing of Building Material Products, the name of the Company has been changed from "Kintech Renewables Limited" to "SG Mart Limited" w.e.f. October 06, 2023. The total income, total expenses and net profit after tax for the period/year referred to in these financial results pertain to the aforesaid new line of business.
6. During the year ended March 31, 2024, the Company had made preferential issue and allotment of:
(a) 3,000,000 equity shares at ₹ 450 per equity share (Face value of ₹ 10 each, including a premium of ₹ 440 per equity share) amounting to ₹ 135.00 crores.
(b) 1,577,000 equity shares at ₹ 5,000 per equity share (Face value of ₹ 10 each, including a premium of ₹ 4,990 per equity share) amounting to ₹ 788.50 crores.
(c) 723,000 convertible warrants at a price of ₹ 5,000 each warrant (face value ₹ 10 each, including a premium of ₹ 4,990 each) amounting to ₹ 90.37 crores, being 25% upfront money.
Further, during the previous year ended March 31, 2025 and during year ended March 31, 2026, the Company received balance 75% money amounting to ₹ 271.13 crores against conversion of 723,000 warrants, in respect of which the Company issued and allotted 842,000 and 13,618,000 equity shares during the year ended March 31, 2025 and year ended March 31, 2026 respectively at an effective price of ₹ 250 each (Face value of ₹ 1 each) to the warrant holders, in the ratio of 20 (twenty) equity shares for each warrant after giving effect of sub-division/split and bonus issue on February 22, 2024.
7. Net proceeds of ₹ 1,285.00 crores were received from the issue of equity shares and convertible warrants referred in note 6 above, which has been fully utilised for working capital requirements and general corporate purposes.
8. During the year, the Nomination and Remuneration Committee of the Company at its meeting held on July 25, 2025 granted 390,000 stock options to its eligible employees under the Kintech Renewables Limited Employees Stock Option Scheme – 2023 (outstanding options as at March 31, 2026 are 226,000 from this grant). These stock options will vest over a period of 5 years and accordingly, the Company has recorded an expense of ₹ 0.33 crore and ₹0.98 crore for the quarter and year ended March 31, 2026, respectively. Further, the Board of Directors of the Company approved the change in name of "Kintech Renewables Limited Employees Stock Option Scheme-2023" to "SG Mart Limited Employees Stock Option Scheme-2023", to align with the change in name of the Company as referred in note 5 above.
9. Equity shares of the Company have also been listed on the National Stock Exchange of India Limited on September 12, 2025.
10. Effective November 21, 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The corresponding all supporting rules under these codes are yet to be notified.
The Group has estimated and accounted for incremental liability, which is not material to the standalone and consolidated financial results. The Group will continue to monitor the finalisation of Central and State Rules and further Government clarifications, and will record any additional accounting impact as required.
11. The figures for the previous period have been regrouped/reclassified wherever necessary to correspond with the current period's classification. The impact of such regrouping/reclassification are not material to these financial results.

For and on behalf of Board of Directors of
SG Mart Limited
(Formerly known as Kintech Renewables Limited)



Amit Thakur
Whole Time Director
DIN : 10732682

Place: Noida
Dated: May 04, 2026

