

## ANNEXURE II

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

Sr. No.	Particulars	FY 2025-26
1	Corporate Identity Number (CIN) of the Listed Entity	L17118RJ1984PLC003173
2	Name of the Listed Entity	SANGAM (INDIA) LIMITED
3	Year of incorporation	1984
4	Registered office address	Atun, Chittorgarh Road, Bhilwara 311001 Rajasthan
5	Corporate address	Atun, Chittorgarh Road, Bhilwara 311001 Rajasthan
6	E-mail	<a href="mailto:secretarial@sangamgroup.com">secretarial@sangamgroup.com</a>
7	Telephone	01482-245400-406
8	Website	<a href="http://www.sangamgroup.com">www.sangamgroup.com</a>
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange Ltd, National Stock Exchange of India Ltd
11	Paid-up Capital	₹ 50,24,65,590
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. S.R. Dakhera, Chief Financial Officer Contact No.: +91 01482 245400-406, Email ID: <a href="mailto:sr.dakhera@sangamgroup.com">sr.dakhera@sangamgroup.com</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)	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

#### II. Products/services

##### 16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Textile	Spinning, Weaving and Finishing of Textile Products	100%

##### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Cotton Yarn	13111	26%
2.	PV Yarn	13114	24%
3.	PV Fabric	13124	20%
4.	Denim Fabric	13131	28%
5.	Knitted Fabric	13911	1%
6.	Seamless Garment	14101	1%



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## 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	6	10	16
International	0	0	0

## 19. Markets served by the entity:

## a. Number of locations

Locations	Number
National (No. of States)	All States of India
International (No. of Countries)	52

## Note :

**National:** The Company has a presence across all states in India through its offices, dealer network, and website.

**International:** The Company has a presence in multiple countries through exports and subsidiaries companies.

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

36.44%

## c. A brief on types of customers

At Sangam India, we take pride in catering to a broad spectrum of customers across multiple sectors and industries. Our customer base comprises:

- Government organisations
- Public limited companies
- Private limited companies
- Micro, Small, and Medium Enterprises (MSMEs)
- Traders
- Partnership firms
- Sole proprietors

Our commitment to understanding the distinct requirements of each customer segment allows us to deliver exceptional value, resulting in higher customer satisfaction and long-term loyalty.

## IV. Employees

## 20. Details as at the end of Financial Year:

## a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1,381	1,322	95.73%	59	4.27%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	1,381	1,322	95.73%	59	4.27%
<b>WORKERS</b>						
4	Permanent (F)	8,920	7,783	87.25%	1,137	12.75%
5	Other than Permanent (G)	1,231	984	79.94%	247	20.06%
6	Total workers (F + G)	10,151	8,767	86.67%	1,384	13.63%

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### b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
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%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	1	1	100%	0	0%
5	Other than Permanent (E)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	1	1	100%	0	0%

### 21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	6	0	0%

**Note:** KMP includes our Whole-time directors and CFO and company Secretary.

### 22. Turnover rate for permanent employees and workers

Particular	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	27.21%	41.90%	27.78%	37.54%	34.57%	37.45%	26.07%	34.38%	26.25%
Permanent Workers	71.93%	70.30%	71.73%	79.84%	73.04%	79.08%	65.65%	59.67%	65.06%

## V. Holding, Subsidiary and Associate Companies (including joint ventures)

### 23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. 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.	Sangam Ventures Limited	Wholly Owned Subsidiary	100%	No
2.	Clean Max Kenai Private Limited	Associate	49%	No

## VI. CSR Details

### 24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in ₹)	31,89,49,61,620
b. Net worth (in ₹)	10,76,14,49,275



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## 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:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26			FY 2024-25		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes <sup>1</sup>	0	0	-	0	0	-
Investors (other than shareholders)	Yes <sup>2</sup>	0	0	-	0	0	-
Shareholders	Yes <sup>3</sup>	3	0	-	3	0	-
Employees and workers	Yes <sup>4</sup>	57	0	-	70	0	-
Customers	Yes <sup>5</sup>	6	0	-	7	0	-
Value Chain Partners	Yes <sup>6</sup>	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

No material complaints/grievances were received from communities, value chain partners and Investors (Other than shareholders) during FY 2025-26 and FY 2024-25.

*1/2/6 Complaints/grievances, if any, from communities, value chain partners and Investors (Other than shareholders) are addressed by the respective departments on a case-to-case basis through appropriate review and resolution mechanisms.*

*3 The Company has appointed Bigshare Services Pvt. Ltd. as its Registrar and Share Transfer Agent (RTA) for handling investor and shareholder grievances/complaints. Shareholders may also lodge their grievances through the designated email ID at [secretarial@sangamgroup.com](mailto:secretarial@sangamgroup.com). The Board of Directors has constituted various Committees with adequate delegation of powers to ensure effective oversight and timely resolution of stakeholder concerns. The Stakeholders' Relationship Committee specifically oversees and addresses investor and shareholder grievances.*

*4 Details of the grievance redressal mechanism for employees and workers are provided under Principle 3, point No. 6 of this Report.*

*5 Further, the mechanisms established for receiving and addressing customer complaints and feedback are disclosed under Principle 9, point No. 1 of this Report.*

*Relevant policies and grievance redressal mechanisms are available on the Company's website at <https://sangamgroup.com/investors-handbook/>.*

\* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="https://sangamgroup.com/investors-handbook/">https://sangamgroup.com/investors-handbook/</a>
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental 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:

Sr. 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.	Circular Economy	Opportunity	The circular economy approach emphasises reuse, refurbishment, and recycling of materials and products, enabling a reduction in overall material consumption. Additionally, evolving regulatory frameworks, changing market expectations, and advancements in technology can support further cost optimisation and efficiency improvements.		Positive
2.	Sustainable Sourcing and Supply chain Management	Opportunity	Adoption of sustainable sourcing practices, along with a focus on reuse, refurbishment, and recycling, strengthens the Company's position as a responsible and environmentally conscious organisation. This enhances brand reputation and builds trust among key stakeholders, including customers and investors, leading to improved brand loyalty and potential growth in sales. Furthermore, sustainable supply chain practices attract environmentally conscious investors, creating access to new financing opportunities. Overall, integrating sustainability into sourcing and supply chain management provides a strategic competitive advantage in an increasingly sustainability-focused market.		Positive



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Sr. 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.	Water and Waste Management	Risk	<p>Water is a vital resource in textile manufacturing, and inefficient utilisation can lead to resource scarcity and increased operational costs. In addition, various activities such as manufacturing processes, equipment maintenance, and administrative functions generate waste. Inadequate waste management can result in environmental impacts, including air pollution and contribution to climate change, thereby adversely affecting ecosystems both directly and indirectly.</p>	<p>The Company has implemented comprehensive measures to mitigate risks associated with water usage and waste management. Effluent Treatment Plants (ETP) and Common Treatment Plants (CTP) have been installed across all facilities to ensure effective treatment of wastewater and reduction of pollution. As a Zero Liquid Discharge (ZLD) compliant organisation, the Company ensures that all wastewater is treated and recycled, thereby eliminating liquid waste discharge.</p> <p>In addition, a structured waste management framework has been established to minimise environmental and health risks. Hazardous waste is managed through authorised agencies in compliance with regulatory requirements, while non-hazardous waste is directed towards recycling and reuse. Initiatives such as the utilisation of boiler ash in brick manufacturing and on-site composting of organic waste, including dry vegetation and canteen waste, further support resource efficiency and reduction of environmental impact.</p>	Negative



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Sr. 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)
4.	Energy and Emission Management	Risk	<p>Energy consumption and associated emissions represent a key challenge for the textile industry, primarily due to its significant dependence on fossil fuels, resulting in high greenhouse gas (GHG) emissions. Increasingly stringent environmental regulations, rising energy costs, potential carbon pricing mechanisms, and growing stakeholder expectations for sustainable practices further amplify this risk.</p> <p>Inefficient energy utilisation not only escalates operational costs but may also impact market access, as customers and stakeholders increasingly prefer environmentally responsible supply chains. Addressing these challenges requires the adoption of robust energy and emissions management strategies, including the deployment of energy-efficient technologies and a transition towards renewable energy sources. Such measures can help reduce costs, mitigate environmental risks, and strengthen overall sustainability performance.</p>	<p>The Company has adopted a proactive approach to mitigate risks associated with energy consumption and greenhouse gas emissions by reducing dependence on non-renewable energy sources. This includes the deployment of renewable energy solutions such as rooftop solar installations, biomass-based co-generation plants, and wind energy systems, contributing to a lower carbon footprint.</p> <p>In addition, the Company has implemented targeted energy efficiency and conservation initiatives, including turbine optimisation, rectification of compressed air leakages, modification of WCS ducts, and operational optimisation of machinery. These measures enhance overall energy efficiency, reduce environmental impact, and strengthen the Company's commitment to sustainable and responsible operations.</p>	Negative

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Sr. 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)
5.	Human Rights & Labour Management	Risk	<p>Organisations that prioritise human rights demonstrate a strong commitment to building sustainable and respectful relationships with all stakeholders, including employees, customers, communities, and investors. This reflects a responsible approach towards safeguarding the well-being of individuals associated with the business.</p> <p>Additionally, companies with a significant on-site workforce must establish robust labour management practices. These should be aligned with the scale and nature of operations, focusing on effective management-worker relations, protection of workers' rights, and proactive employee engagement to ensure a fair, safe, and inclusive working environment.</p>	<p>The Company has established a robust framework to mitigate risks related to human and labour rights by implementing comprehensive policies and formal grievance redressal mechanisms. A culture of transparency is encouraged, enabling employees to raise concerns openly and ensuring timely resolution.</p> <p>To ensure ongoing compliance and continuous improvement, the Company conducts regular internal and external audits across its operations, aligning practices with applicable human and labour rights regulations. Additionally, participation in the Sedex-SMETA 4-Pillar Audit enables independent assessment of performance across labour standards, health and safety, environmental practices, and business ethics.</p> <p>This structured approach supports alignment with international standards, mitigates associated risks, and promotes a safe, fair, and inclusive workplace, reinforcing the Company's commitment to responsible labour management and human rights protection.</p>	Negative



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Sr. 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)
6.	Employee training, development, wellbeing & satisfaction	Opportunity	<p>Investment in employee training, skill development, wellbeing, and satisfaction presents a significant opportunity for textile companies. Strengthening workforce capabilities enhances productivity and operational efficiency, leading to improved overall performance and competitiveness. Promoting employee wellbeing helps reduce absenteeism and creates a healthier and more positive work environment, thereby supporting better job performance.</p> <p>Furthermore, higher levels of job satisfaction contribute to improved employee retention, reducing attrition and associated recruitment and training costs over the long term.</p>		Positive
7.	Impact on community	Opportunity	Active support for local community development contributes to building a resilient and inclusive ecosystem. Such initiatives strengthen the local economy and can help expand the customer base, thereby creating long-term value and sustainable growth opportunities for the business.		Positive



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Sr. 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)
8.	Customer Satisfaction	Risk	Customer satisfaction is a key driver of business success. A strong focus on understanding and fulfilling customer needs enhances brand reputation, enables differentiation in a competitive market, and supports the expansion of the customer base. This, in turn, fosters customer loyalty and contributes to strengthening the overall brand value of the Company.	<p>The Company has implemented a structured and responsive mechanism to mitigate risks related to customer satisfaction. Customers are provided with accessible communication channels to ensure timely engagement and support. All complaints are systematically recorded, assigned to responsible personnel, and thoroughly evaluated to enable prompt and effective resolution.</p> <p>The Company ensures transparency by keeping customers informed throughout the resolution process. In addition, periodic analysis of complaint data is undertaken to identify recurring issues and implement corrective actions. This continuous improvement approach strengthens product and service quality, enhances customer experience, and reduces the risk of customer dissatisfaction.</p>	Negative



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Sr. 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)
9.	Product Design and Innovation	Opportunity	Product design and innovation are critical for sustaining competitiveness and relevance in the evolving textile industry. The adoption of advanced technologies and innovative materials enables companies to explore new market opportunities while enhancing operational efficiency and productivity. Additionally, advancements in materials and manufacturing processes support the reduction of environmental impacts, aligning business operations with broader sustainability goals.		Positive
10.	Ethics & Business Conduct	Risk	Textile companies are exposed to significant risks related to ethics and business conduct, including fraud, corruption, executive misconduct, money laundering, and anti-trust violations. Such risks can adversely impact the Company's reputation, financial stability, and long-term sustainability. To mitigate these risks, it is essential to uphold strong ethical standards through the implementation of robust codes of conduct, effective monitoring and control mechanisms, and regular employee training to ensure compliance and responsible business practices.	<p>The Company has established a comprehensive framework to mitigate risks related to ethics and business conduct, anchored by a clearly defined Code of Conduct that is embedded across all operations. These principles are effectively communicated to employees through regular training and awareness programs to ensure consistent understanding and adherence.</p> <p>In addition, the Company has implemented a robust whistleblower mechanism, including provisions for anonymous reporting, to facilitate the timely identification and resolution of ethical concerns. This approach strengthens accountability, promotes a culture of integrity, and ensures effective management of risks related to unethical practices.</p>	Negative



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Sr. 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)
11.	Compliance with Laws & Regulations	Risk	<p>Compliance with applicable legal and regulatory requirements is a critical aspect for textile companies, encompassing adherence to various local and international laws related to labour practices, environmental protection, health and safety, and product quality standards. Non-compliance can lead to financial penalties, reputational damage, and operational disruptions. Therefore, it is essential for companies to establish and maintain robust compliance frameworks to effectively manage and mitigate associated risks.</p>	<p>The Company follows a comprehensive and systematic approach to manage compliance risks by identifying and understanding all applicable legal and regulatory requirements. This is supported by periodic internal and external audits, along with the implementation of strong internal policies and control frameworks to ensure consistent compliance.</p> <p>Regular training and awareness initiatives are conducted to keep employees informed of evolving regulatory obligations. In addition, the Company fosters a culture of compliance across the organisation, emphasizing adherence to legal and regulatory standards in all operational activities.</p>	Negative
12.	Corporate Governance	Risk	<p>The evaluation considers the Company's performance across key governance areas, including ownership and control structures, board remuneration, accounting practices, business ethics, and tax transparency. It assesses the impact of corporate governance and ethical standards on shareholders and the wider investor community. The review also highlights the effectiveness of the governance framework in ensuring transparency, accountability, and ethical conduct, which are critical in building investor confidence and influencing perceptions of the Company's long-term sustainability and overall performance.</p>	<p>The Company is guided by core values of transparency, integrity, professionalism, and accountability, which form the foundation of its governance and operational approach. To mitigate associated governance and conduct risks, the Company continuously strengthens these principles through structured frameworks and innovative practices that promote efficient resource utilisation and responsible decision-making.</p> <p>This is further supported by fostering a culture of empowerment and accountability among employees, ensuring that all business activities are aligned with the Company's core values and ethical standards.</p>	Negative

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
c	Web Link of the Policies, if available	<a href="https://sangamgroup.com/investors-handbook/">https://sangamgroup.com/investors-handbook/</a>								
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001:2015 OEKO-TEX Global Recycled certification Global Organic Textile Standard	ISO 45001	-	8000-2014	ISO 14001:2015 OEKO-TEX Global Recycled certification Global Organic Textile Standard	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	No	No	No	No	No	No	No	No	No
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	No	No	No	No	No	No	No	No	No

### 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).

As Director of the Company, I am pleased to present our Business Responsibility and Sustainability Report, which reflects our continued commitment to integrating Environmental, Social, and Governance (ESG) principles into our business strategy. We believe that sustainable practices are integral to long-term value creation and to driving positive outcomes for society and the environment.

In alignment with BRSR requirements, the Company has undertaken a comprehensive materiality assessment to identify key ESG priorities impacting our operations and stakeholders. The assessment has highlighted critical focus areas, including water stewardship, reduction of greenhouse gas (GHG) emissions, energy efficiency, and adoption of circular economy practices. These areas form the cornerstone of our sustainability strategy and guide our ongoing initiatives.

Our Corporate Social Responsibility (CSR) framework is designed to address pressing social challenges and contribute to inclusive development. Key focus areas include eradication of hunger and poverty, improvement in healthcare access, environmental conservation, livelihood generation through skill development, and promotion of education and empowerment particularly for women, children, the elderly, and persons with disabilities. We also support gender equality, rural development, and innovation through academic and technological initiatives.



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The Company is actively fostering a culture of accountability and environmental responsibility across all levels of the organisation. We have implemented several initiatives to reduce our environmental footprint, including the adoption of renewable energy sources such as solar, wind, and biomass, along with targeted energy efficiency improvements through process optimisation and technological upgrades.

Ensuring the health, safety, and well-being of our workforce remains a key priority. Our operations are aligned with globally recognised standards, supported by relevant certifications and periodic third-party assessments covering occupational health and safety, labour practices, environmental performance, and ethical conduct. We also maintain high standards of workplace welfare, including safe drinking water and hygienic food facilities.

Looking ahead, the Company has set clear ESG targets aimed at enhancing sustainability performance. These include increasing the use of recycled and sustainable raw materials, reducing plastic waste through circular solutions, and promoting the adoption of organic inputs to lower environmental impacts, particularly GHG emissions.

In conclusion, we remain committed to embedding ESG principles across all aspects of our operations. Through responsible governance, sustainable practices, and inclusive growth, we aim to strengthen resilience and create long-term value for all stakeholders.

Mr. Anurag Soni  
 Managing Director  
 03407094

**8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

Mr. Anurag Soni, Managing Director.

**9 Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No/NA).**

Yes.  
 If Yes please provide details.  
 Board of Directors oversees sustainability-related matters.

**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								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								
Subject for Review		Frequency (Annually/Half yearly/Quarterly/Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Annually								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Annually								

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

<b>11</b>	<b>Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).</b>	No	Yes	Yes	No	Yes	Yes	No	No	No
	If yes, provide name of the agency.	-	LMS certification limited, Hohenstein certification Ltd., Global Recycled certification. Global organic textile std.	LMS Certification Limited	-	LMS Certification Limited	LMS certification limited, Hohenstein certification Ltd., Global Recycled certification. Global organic textile std.	-	-	-

<b>12</b>	<b>If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
	The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	Yes	-	-
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	No	-	-
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	No	-	-
	It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	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.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions).

#### 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 persons in respective category covered by the awareness programmes
Board of Directors	2	<ol style="list-style-type: none"> <li>Cyber security and data privacy</li> <li>Risk management and internal controls</li> <li>Financial &amp; Strategic Oversight</li> <li>Climate risk and renewable energy initiatives</li> </ol>	100%



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Key Managerial Personnel	4	1. Corporate Governance & SEBI LODR, Insider Trading (PIT) 2. CSR & Social Responsibility 3. Stress Management 4. Cyber Risk & Digital Fraud Prevention 5. Sustainable Finance & Green Investments 6. Risk Management & Internal Controls	100%
Employees other than BOD and KMPs	63	Basic Of Power BI Advance Of Power BI Time Management Lean Six Sigma Green Belt Generative Ai, Social Benefits, Indirect Audits etc.	95.99%
Workers	220	Fire Safety Training, EHS training, Waste Handling Training, Chemical Handling and storage, SA 8000 Awareness Training, etc	82.46%

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, in the following format:

**Monetary**

Particular	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

**Non-Monetary**

Particular	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

3. Of the instances disclosed in Question 2 above, details of the 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

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 4. Does the entity have anti-corruption or anti-bribery policy? (Yes/No)

Yes.

If Yes, provide details in brief.

Yes, the Company has established a robust anti-corruption and anti-bribery framework aligned with its Code of Conduct. The organisation follows a zero-tolerance approach towards bribery and corruption, strictly prohibiting directors, senior management, and employees from offering or accepting any gifts, donations, payments, hospitality, or other benefits that may be perceived as influencing business decisions or obtaining undue advantage.

These practices reinforce the Company's commitment to ethical conduct, transparency, and responsible governance across all its operations.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place:

<https://sangamgroup.com/investors-handbook/>.

### 5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

Particular	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

### 6. Details of complaints with regard to conflict of interest:

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

### 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.

Nil.

### 8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	85	75

### 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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1.51%	0.57%
	b. Number of trading houses where purchases are made from	30	36
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	95.24%	90.75%



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0.11%	0.75%
	b. Number of dealers/distributors to whom sales are made	69	59
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	75.14%	58.36%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.41%	1.62%
	b. Sales (Sales to related parties/Total Sales)	0.28%	0.44%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0%	0%
	d. Investments	21.57%	33.01%

**PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.**

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

**ESSENTIAL INDICATOR**

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.**

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	33.89%	60.95%	Invested in development of various eco-design and environmentally friendly products.
2	Capex	0.72%	0.49%	-

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

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

100%

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)	The Company acknowledges its environmental responsibilities and is committed to complying with the Extended Producer Responsibility (EPR) framework for plastic waste management. It is duly registered under the EPR mechanism, reflecting its commitment to ensuring the responsible collection, recycling, and disposal of plastic waste arising from its operations.
(b)	E-waste	
(c)	Hazardous waste	
(d)	other waste	

4. **a. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No)**

Yes

- b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

The Company's waste collection practices are aligned with its Extended Producer Responsibility (EPR) plan, which has been duly submitted to the Pollution Control Board. In line with these commitments, the Company has ensured effective management of plastic waste during the reporting period. To support this, a certified waste management agency has been engaged for the systematic collection and environmentally sound disposal of plastic waste. This approach reflects the Company's commitment to sustainable practices and responsible waste management.

- c. If not, provide steps taken to address the same:**

Not Applicable

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

(This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

#### 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)
<b>Permanent employees</b>											
Male	1,322	845	63.92%	1,322	100%	0	0	1,322	100%	1,322	100%
Female	59	24	40.68%	59	100%	59	100%	0	0	59	100%
<b>Total</b>	<b>1,381</b>	<b>869</b>	<b>62.93%</b>	<b>1,381</b>	<b>100%</b>	<b>59</b>	<b>4.27%</b>	<b>1,322</b>	<b>95.73%</b>	<b>1,381</b>	<b>100%</b>
<b>Other than permanent employees</b>											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

##### 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)
<b>Permanent workers</b>											
Male	7,783	7,367	94.65%	7,783	100%	0	0%	7,783	100%	7,783	100%
Female	1,137	1,076	94.65%	1,137	100%	1,137	100%	0	0	1,137	100%
<b>Total</b>	<b>8,920</b>	<b>8,443</b>	<b>94.65%</b>	<b>8,920</b>	<b>100%</b>	<b>1,137</b>	<b>12.75%</b>	<b>7,783</b>	<b>87.25%</b>	<b>8,920</b>	<b>100%</b>
<b>Other than permanent workers</b>											
Male	984	0	0%	984	100%	0	0%	0	0%	0	0%
Female	247	0	0%	247	100%	0	0%	0	0%	247	100%
<b>Total</b>	<b>1,231</b>	<b>0</b>	<b>0%</b>	<b>1,231</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>247</b>	<b>20.06%</b>

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.01%	0.02%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)**
**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 2025-26			FY 2024-25		
	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	96.89%	99.01%	Yes	96.50%	98.30%	Yes
Gratuity	100%	100%	NA	100%	98%	NA
ESI	27.01%	94.65%	Yes	36.80%	89.70%	Yes
Others – please specify	-	-	-	-	-	-

**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?**

Yes.

**If not, whether any steps are being taken by the entity in this regard.**

Note: The Company continues to strengthen accessibility measures across facilities in line with operational requirements and applicable provisions of the Rights of Persons with Disabilities Act, 2016.

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?**

Yes.

**If so, provide a web-link to the policy.**

Weblink: <https://sangamgroup.com/investors-handbook>.

The Company is committed to upholding the principles of equal opportunity and fostering a diverse and inclusive workplace. It ensures that all individuals are provided equal opportunities irrespective of caste, colour, religion, disability, gender, nationality, age, or any other characteristic.

Fairness, respect, and dignity are embedded across all policies and practices, guiding key processes such as recruitment, promotion, training, compensation, and separation. The Company continuously strives to create a safe, inclusive, and equitable work environment where employees feel valued, respected, and empowered, forming the foundation of its organisational culture.

**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	0%	0%	0%	0%
Female	0%	0%	0%	0%
<b>Total</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	Yes, the Company has established a structured grievance redressal mechanism applicable to all employees and workers. A comprehensive three-tier system is in place to ensure timely and effective resolution of concerns.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	<p>Employees may initially raise grievances with their:</p> <ol style="list-style-type: none"> <li>1. Immediate Supervisor/Head of Department,</li> <li>2. Plant HR Head/Plant Head,</li> <li>3. Respective Function/Business Head.</li> </ol> <p>If the issue remains unresolved or requires further escalation, it can be addressed through a defined hierarchy comprising:</p> <ol style="list-style-type: none"> <li>1. Supervisor/Floor In-Charge,</li> <li>2. Head of Department,</li> <li>3. Worker Representative,</li> <li>4. Grievance Redressal Committee,</li> <li>5. Ultimately the Managing Director.</li> </ol> <p>The Company is committed to resolving or appropriately escalating all grievances within a defined timeline, ensuring fairness and prompt action. Additionally, the HR function undertakes quarterly reviews of grievances to identify recurring issues and implement corrective measures, thereby strengthening the overall effectiveness of the grievance management system.</p>
Other than Permanent Employees	Yes	

### 7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	1,381	0	0%	1,314	0	0%
Male	1,322	0	0%	1,268	0	0%
Female	59	0	0%	46	0	0%
Total Permanent Workers	8,920	0	0%	8,554	0	0%
Male	7,783	0	0%	7,510	0	0%
Female	1,137	0	0%	1,044	0	0%



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

## 8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
<b>Employees</b>										
Male	1,322	1,322	100%	1,322	100%	1,268	1,268	100%	1,268	100%
Female	59	59	100%	59	100%	46	46	100%	46	100%
<b>Total</b>	<b>1,381</b>	<b>1,381</b>	<b>100%</b>	<b>1,381</b>	<b>100%</b>	<b>1,314</b>	<b>1,314</b>	<b>100%</b>	<b>1,314</b>	<b>100%</b>
<b>Workers</b>										
Male	7,783	7,783	100%	7,783	100%	7,510	7,510	100%	7,510	100%
Female	1,137	1,137	100%	1,137	100%	1,044	1,044	100%	1,044	100%
<b>Total</b>	<b>8,920</b>	<b>8,920</b>	<b>100%</b>	<b>8,920</b>	<b>100%</b>	<b>8,554</b>	<b>8,554</b>	<b>100%</b>	<b>8,554</b>	<b>100%</b>

**Note-** Disclosure is provided for both permanent employees and workers.

## 9. Details of performance and career development reviews of employees and worker:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
<b>Employees</b>						
Male	1,322	907	68.61%	1,268	1,173	92.50%
Female	59	34	57.63%	46	42	91.30%
<b>Total</b>	<b>1,381</b>	<b>941</b>	<b>68.14%</b>	<b>1,314</b>	<b>1,215</b>	<b>92.47%</b>
<b>Workers</b>						
Male	7,783	7,262	93.31%	7,510	7,498	99.84%
Female	1,137	1,123	98.77%	1,044	1,044	100%
<b>Total</b>	<b>8,920</b>	<b>8,385</b>	<b>94.00%</b>	<b>8,554</b>	<b>8,542</b>	<b>99.86%</b>

**Note-** Disclosure is provided for both permanent employees and workers.

## 10. Health and safety management system

## a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)

Yes.

## If Yes, the Coverage such systems?

1. We have established policies that establish the organisation's commitment to health and safety.
2. We have conducted risk assessments within our organisation, identified risks that may arise due to vulnerabilities, and mitigated risks/hazards from work site areas.
3. Investigation and Corrective Action:- We monitor performance, investigate incidents, and implement corrective action.
4. Training and qualifications:- We ensure that employees are adequately trained and able to perform their jobs safely. and, We provided periodically health and safety training for safety awareness.
5. Emergency Preparedness: We have prepared and developed emergency response plans across our organisation.
6. Continuous monitoring and improvement practices are also in place to enhance workplace safety and health standards.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

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

Our organisation has implemented a comprehensive Occupational Health and Safety (OHS) Management System. We are committed to maintaining a safe and healthy work environment through a well-defined Environmental Health and Safety (EHS) policy that is accessible to all employees. We actively implement Hazard Identification and Risk Assessment (HIRA) processes to identify and evaluate risks associated with both routine and non-routine operations. To effectively control these risks, we follow the hierarchy of controls, including elimination, substitution, engineering controls, administrative controls, and the use of Personal Protective Equipment (PPE). All employees are provided with appropriate safety training, necessary tools, and resources, and are encouraged to proactively report hazards. These initiatives are supported by a strong culture of safety, employee well-being, and continuous improvement across all operations.

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

Yes.

**d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)**

Yes.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0.38
Total recordable work-related injuries	Employees	0	0
	Workers	0	10
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

Our organisation is committed to maintaining a safe and healthy work environment through a comprehensive Environmental Health and Safety (EHS) Policy, accessible to all employees. We actively implement Hazard Identification and Risk Assessment (HIRA) processes to identify and evaluate risks associated with both routine and non-routine operations.

To manage these risks effectively, we follow the hierarchy of controls, including Elimination, Substitution, Engineering Controls, Administrative Controls, and use of Personal Protective Equipment (PPE).

We ensure that all employees receive appropriate safety training, are equipped with necessary tools and resources, and are encouraged to proactively report hazards. These efforts are supported by our strong culture of safety, well-being, and continuous improvement.

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

Particulars	FY 2025-26			FY 2024-25		
	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	0	0	-	30	0	-
Health & Safety	0	0	-	38	0	-



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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.

We conduct daily plant safety inspections to proactively identify and assess hazards and risks across our operations.

Upon identification, corrective actions are implemented within stipulated timelines to prevent any escalation.

As part of our recent safety review, we identified a high fire risk in our mills. In response, a centralised fire alarm system throughout the facility. These advanced systems are designed for rapid response and effective fire suppression, significantly reducing the risk of property damage and enhancing employee safety.

**PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.**

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

**ESSENTIAL INDICATORS**

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company follows a structured and systematic approach to identify and prioritise key stakeholder groups, which forms an integral part of its strategic planning process. This approach is based on clearly defined criteria to ensure comprehensive stakeholder mapping and engagement.

- Impact and Influence: Stakeholders are prioritised based on their direct or indirect impact on the Company's operations and their ability to influence business outcomes.
- Business Dependency and Criticality: Assessment is carried out to identify stakeholders who are critical to business continuity and long-term sustainability.
- Stakeholder Inclusivity: The Company ensures inclusive engagement by considering inputs from stakeholders across varying levels of influence and importance.
- Leadership Involvement: Senior management actively contributes to stakeholder identification, leveraging their experience and functional insights to manage key relationships effectively.
- Risk and Conflict Management: Early identification of stakeholders enables proactive assessment and mitigation of potential risks and conflicts.
- Industry and Peer Engagement: The Company engages with industry peers and relevant external stakeholders to stay aligned with emerging trends, regulatory developments, and best practices.

This structured methodology enables the Company to effectively understand stakeholder expectations and integrate them into its business strategy.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	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 and Investors	No	Meetings, Investor Conferences. Press release and investor presentations	As & When required	Ensure transparent, accurate, and timely disclosures to stakeholders. Prioritise enhancement of market capitalisation and generation of sustainable free cash flows. Focus on achieving consistent, sustainable, and profitable growth.
State Pollution control board	No	Face to face meeting. Emails: letters Online access to PCB portal	Continuous Basis	Ensure regulatory compliance Address policy-related matters Manage water and wastewater efficiently Oversee environmental performance.
Inspectorate of factories	No	Face-to-face meetings	As & When required	Conduct safety audits Approve building plans Ensure regulatory compliance.
Other Government agencies	No	Face to face meeting. Emails; letters	As & When required	Ensure compliance Maintain ethical and responsible operations.
Employees	No	Meetings in groups Engagement sessions	Continuous Basis	Continuous training and development Competitive compensation and benefits Strong focus on health and safety Commitment to product and process quality Emphasis on skill enhancement Efficient and streamlined operations Structured reward and recognition programs.
Local community	No	Community visits and consultations. Community needs assessment	Continuous Basis	Support rural development and skill building Promote education and learning initiatives Improve healthcare access Protect and conserve the environment.
Supplier	No	One to one meeting, Supplier assessments	Continuous Basis	Ensuring supply quality, timely delivery, and efficient payment processes. Managing EHS performance and upholding human rights, labor, and welfare standards.
Customer	No	On-line insights. Reviews; Emails	Spread across the year	Ensuring product quality and innovative design.
Media	No	Press briefings. Invitation to events	As & When required	Successfully launch new products and adopt innovative approaches Conduct site-specific impact assessments.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

**PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.**

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

**ESSENTIAL INDICATORS**

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1,381	1,322	95.73%	1,314	1,303	99.16%
Other than permanent	0	0	0%	0	0	0%
<b>Total Employees</b>	<b>1,381</b>	<b>1,322</b>	<b>95.73%</b>	<b>1,314</b>	<b>1,303</b>	<b>99.16%</b>
<b>Workers</b>						
Permanent	8,920	8,278	92.80%	8,554	8,542	99.86%
Other than permanent	1,231	1,189	96.59%	1,151	1,151	100%
<b>Total Workers</b>	<b>10,151</b>	<b>9,467</b>	<b>93.26%</b>	<b>9,705</b>	<b>9,693</b>	<b>99.87%</b>

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	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)
<b>Employees</b>										
<b>Permanent</b>										
Male	1,322	0	0%	1,322	100%	1,268	0	0%	1,268	100%
Female	59	0	0%	59	100%	46	0	0%	46	100%
<b>Total</b>	<b>1,381</b>	<b>0</b>	<b>0%</b>	<b>1,381</b>	<b>100%</b>	<b>1,314</b>	<b>0</b>	<b>0%</b>	<b>1,314</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Workers</b>										
<b>Permanent</b>										
Male	7,783	0	0%	7,783	100%	7,510	0	0%	7,510	100%
Female	1,137	0	0%	1,137	100%	1,044	0	0%	1,044	100%
<b>Total</b>	<b>8,920</b>	<b>0</b>	<b>0%</b>	<b>8,920</b>	<b>100%</b>	<b>8,554</b>	<b>0</b>	<b>0%</b>	<b>8,554</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	984	0	0%	984	100%	1,000	0	0%	1,000	100%
Female	247	0	0%	247	100%	151	0	0%	151	100%
<b>Total</b>	<b>1,231</b>	<b>0</b>	<b>0%</b>	<b>1,231</b>	<b>100%</b>	<b>1,151</b>	<b>0</b>	<b>0%</b>	<b>1,151</b>	<b>100%</b>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 3. Details of remuneration/salary/wages

#### a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BOD)	4	1,81,48,760	0	0
Key Managerial Personnel	6	1,17,52,458	0	0
Employees other than BOD and KMP	1,316	3,81,684	59	3,00,084
Workers	7,783	1,56,828	1,137	1,51,200

#### Note:

- i. The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.
- ii. Key Managerial Personnel (KMP) includes Executive Directors.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.05%	7.44%

#### 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.

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

The Company remains committed to fostering a safe, inclusive, and respectful workplace where all employees are protected from discrimination, harassment, exploitation, and intimidation. To support this commitment, dedicated committees and structured mechanisms have been established.

The Internal Complaints Committee is responsible for addressing grievances related to harassment across plant locations, ensuring a fair and secure working environment. Additionally, the Grievance Redressal Committee and Works Committee handle other employee and operational concerns.

To ensure timely and effective resolution, the grievance redressal process follows a structured approach:

1. Grievances are initially reported to the Immediate Supervisor or Floor In-Charge.
2. If unresolved, the matter is escalated to the Head of Department.
3. Worker Representatives are involved, where necessary.
4. Unresolved issues are reviewed by the Grievance Redressal Committee.
5. If required, the matter is further escalated to the Managing Director.

This systematic mechanism ensures transparency, fairness, and prompt resolution, reinforcing the Company's commitment to protecting human rights and maintaining an equitable workplace.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)**
**6. Number of Complaints on the following made by employees and workers:**

Particulars	FY 2025-26			FY 2024-25		
	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	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	57	0	-	61	0	-
Other human rights related issues	0	0	-	0	0	-

**7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

The Company is committed to preventing any adverse consequences for complainants in cases related to discrimination and harassment, and to fostering a safe, supportive, and inclusive work environment.

To ensure this, an Internal Complaints Committee (ICC), also referred to as the Anti-Sexual Harassment Committee, has been established to address and resolve such grievances across all locations. The Committee plays a critical role in safeguarding employee rights and maintaining a respectful workplace.

Key mechanisms in place include:

- Prompt receipt and formal acknowledgement of complaints related to discrimination and harassment.
- Conduct of fair, unbiased, and confidential investigations in line with established procedures.
- Submission of detailed findings and recommendations to management for appropriate action.
- Implementation of corrective and disciplinary measures in coordination with management, based on investigation outcomes.
- Strict maintenance of confidentiality to protect complainants from retaliation or victimisation.
- Periodic reporting and review to strengthen preventive measures and enhance workplace safety.

These measures ensure that complainants are protected from any form of retaliation or disadvantage, reinforcing a culture of trust, fairness, and accountability across the organisation.

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

Yes.

*\*Note: Human rights requirement form part of our business agreement and contracts.*

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 10. Assessments for the year.

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – 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.

No corrective action is needed to mitigate the significant risks identified in the assessment.

### PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

### ESSENTIAL INDICATORS

#### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	86,311.48	71,709.91
Total fuel consumption (B)	24,104.76	94,669.69
Energy consumption through other sources (C.)		
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>1,10,416.24</b>	<b>1,66,379.60</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	11,01,817.5804	10,44,241.79
Total fuel consumption (E)	18,50,383.64	17,32,602.50
Energy consumption through other sources (F)		
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>29,52,201.22</b>	<b>27,76,844.29</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>30,62,617.45</b>	<b>29,43,223.89</b>
<b>Energy intensity per rupee of turnover</b> [Total energy consumed (in GJ)/Revenue from operations (in rupees)]	0.00009602	0.00010352
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total energy consumed (in GJ)/Revenue from operations in rupees adjusted for PPP]	0.00195309	0.00213883
<b>Energy intensity in terms of physical output *</b> [Total energy consumed (in GJ)/<mention the physical output details>]	-	-
<b>Energy intensity (optional) – the relevant metric may be selected by the entity</b>	-	-
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?</b>		No
<b>If yes, name of the external agency.</b>		-

\*Sangam produces a wide variety of products such as yarn, denim, and garments. Given the diverse nature of these products, applying a standard unit of measurement is not practical. As a result, determining physical intensity-which generally depends on a uniform unit-is not feasible in this scenario.

#### Note:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025-26, which is 20.34.



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

**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? (Yes/No)**

No.

**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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	6,33,822	6,67,826
(iii) Third party water	7,410	7,370
(iv) Seawater/desalinated water	-	-
(v) Others – <Rainwater>	-	-
<b>Total volume of water withdrawal (in kilolitres)(i + ii + iii + iv + v)</b>	<b>6,41,232</b>	<b>6,75,196</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>6,41,232</b>	<b>6,75,196</b>
<b>Water intensity per rupee of turnover</b> [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.00002010	0.00002375
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.00040893	0.00049066
<b>Water intensity in terms of physical output</b> [Total water consumption (in KL)/<mention the physical output details>]	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)</b>		No
<b>If yes, name of the external agency.</b>	NA	

**4. Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
<b>(i) To Surface water</b>		
No treatment		
With treatment – please specify level of treatment	-	-
<b>(ii) To Groundwater</b>		
No treatment		
With treatment – please specify level of treatment	-	-
<b>(iii) To Seawater</b>		
No treatment		
With treatment – please specify level of treatment	-	-
<b>(iv) Sent to third-parties</b>		
No treatment		
With treatment – please specify level of treatment	-	-

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

Parameter	FY 2025-26	FY 2024-25
<b>(v) Others</b>		
No treatment		
With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>		
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)</b>		No
<b>If yes, name of the external agency.</b>	NA	

### 5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Yes.

**If yes, provide details of its coverage and implementation.**

The Company has installed three Effluent Treatment Plants (ETPs) and four Sewage Treatment Plants (STPs) across its manufacturing units, which are regularly maintained to ensure optimal performance and compliance.

The Spinning Unit is equipped with an ETP, along with a Reverse Osmosis (RO) system for advanced treatment of wastewater and a Multiple Effect Evaporator (MEE) to manage RO reject streams. Detailed records of chemical consumption, treated water volumes, and operational parameters are systematically maintained and periodically reviewed by the concerned teams to ensure accuracy and regulatory compliance.

All ETPs and STPs are operated by trained and qualified personnel to ensure efficient functioning. Additionally, except for the Sareri plant, all facilities follow the Zero Liquid Discharge (ZLD) principle, demonstrating the Company's commitment to sustainable water management and environmentally responsible operations.

### 6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm <sup>3</sup>	230	210
SOx	mg/Nm <sup>3</sup>	340	320
Particulate matter (PM)	mg/Nm <sup>3</sup>	80.2	58
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)</b>			Yes
<b>If yes, name of the external agency.</b>	RPCB conducts the periodic monitoring for the other GHG emissions.		

### 7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 1 emissions</b> (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	1,67,173.65	1,49,493.55
<b>Total Scope 2 emissions</b> (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	2,17,302.91	2,10,878.83
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/Revenue from operations (in rupees)]	Metric tonnes of CO <sub>2</sub> equivalent per rupees of turnover	0.00001205	0.00001268



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/Revenue from operations in rupees adjusted for PPP]	Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP	0.000245188	0.00026188
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e)/<mention the physical output details>]		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)</b>			
<b>If yes, name of the external agency.</b>			

**Note:**

Source of emission factors used-EPA's GHG Emission Factors Hub, CEA's CDM-CO<sub>2</sub> Baseline Database User Guide Version 20 has been used for the purpose of GHG Emissions calculations.

**8. Does the entity have any project related to reducing Green House Gas emission? (Yes/No)**

Yes.

**If Yes, then provide details.**

Sangam (India) Limited (SIL) has undertaken multiple projects and initiatives focused on reducing greenhouse gas (GHG) emissions through renewable energy adoption, energy efficiency improvement, and circular economy practices.

**SIL has implemented the following key initiatives:****1. Rooftop Solar Power Plants:**

The Company has installed approximately 19.41 MW of rooftop solar power capacity across various manufacturing units in Rajasthan. These solar installations generate clean and renewable energy, thereby reducing dependence on fossil fuel-based electricity and lowering GHG emissions.

**2. Steam Generation Plant:**

SIL has installed a Boiler along with a Back Pressure Turbine to facilitate efficient steam generation. The system enables the simultaneous production and utilization of steam, contributing to improved operational efficiency and a significant reduction in the Company's carbon footprint.

**3. Wind Energy Turbine:**

The Company has installed a 5 MW wind energy turbine to support green power generation and contribute towards the national renewable energy transition.

**4. Hybrid Power Project:**

The Company invested in a 20 MW Wind-Solar Hybrid captive power project in Rajasthan through acquisition of 49% stake in Clean Max Kenai Private Limited. The project is expected to increase renewable energy consumption, reduce dependence on conventional grid power and support the Company's ESG and sustainability commitments. The project is expected to be operational by April 2027.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 5. Recycled Polyester Fibre Plant – Circular Economy Initiative:

During the year, SIL commenced operations of its Recycled Polyester Fibre (RPF) Plant at Lambia Kalan, Bhilwara, with an installed capacity of 16,020 MTPA (45 TPD). The plant converts recycled PET bottle flakes into recycled polyester fibre, promoting circular economy practices and reducing dependence on virgin polyester fibre production.

This backward integration initiative supports sustainable value chain development by:

- o Increasing the use of recycled raw materials,
- o Reducing waste generation and landfill disposal of plastic bottles,
- o Lowering carbon emissions associated with virgin fibre manufacturing,
- o Reducing logistics and operational inefficiencies through integrated operations, and
- o Strengthening the Company's ESG and sustainability commitments.

### 6. Energy Efficiency Initiatives:

SIL has also implemented several energy conservation and process optimisation measures aimed at reducing energy consumption and related emissions, including:

- o Reduction of compressed air leakages to minimise energy loss,
- o WCS duct modifications for reduced power consumption,
- o Optimisation of suction fan motor speed in auto coner machines,
- o Installation of Variable Frequency Drives (VFDs) for efficient motor operation,
- o Replacement of conventional lighting with energy-efficient LED lighting, and
- o Installation of solar-powered street lighting across facilities.

Through these initiatives, SIL continues to strengthen its commitment towards climate action by enhancing renewable energy usage, improving operational efficiency, promoting resource circularity, and reducing overall GHG emissions across its operations.

### 9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	2,653.84	71.7212
E-waste (B)	12.78	1.8039
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	0.50
Battery waste (E)	-	1.32
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	9,601.29	14,633.82
<b>Other Non-hazardous waste generated (H).</b> Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	9,743.09	9,320.30
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>22,011.00</b>	<b>24,029.46</b>
<b>Waste intensity per rupee of turnover</b> [Total waste generated (in MT)/Revenue from operations (in rupees)]	0.00000069	0.00000085
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> Total waste generated (in MT)/Revenue from operations in rupees adjusted for PPP	0.00001404	0.00001746



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

Parameter	FY 2025-26	FY 2024-25
<b>Waste intensity in terms of physical output</b> Total waste generated (in MT)/<mention the physical output details>	-	-
<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).		
Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	2,679.84	21.49
(ii) Re-used	-	-
(iii) Other recovery operations	-	9,386.53
<b>Total</b>	<b>2,679.84</b>	<b>9,408.02</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes).		
Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	-	11,145.84
(ii) Landfilling	-	3,464.46
(iii) Other disposal operations (Sales of waste generated)	19,331.16	9.28
<b>Total</b>	<b>19,331.16</b>	<b>14,619.58</b>
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)</b>		No
<b>If yes, name of the external agency.</b>		NA

**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.**

The Company recognises that improper waste and effluent management can pose significant risks to the environment and human health, and is therefore committed to managing such waste in a safe and sustainable manner. Its approach is guided by the principles of avoidance, reduction, and recycling.

Across its manufacturing units, the Company generates hazardous waste such as ETP sludge, used oil, empty chemical containers, and MEE salts. These are managed in strict compliance with applicable regulatory requirements, using scientifically approved methods and necessary safety precautions. Dedicated hazardous waste storage areas are maintained at each facility, equipped with impermeable flooring, proper labelling, and defined storage protocols to ensure safe handling. All facilities are duly authorised by the respective State Pollution Control Boards, and required documentation, including statutory records, is maintained and submitted periodically. Personnel handling hazardous waste are regularly trained to ensure safe and compliant practices.

In addition, non-hazardous waste such as dry vegetation, canteen waste, fabric scraps, paper, and packaging materials is managed through responsible disposal and recycling practices. Initiatives include reuse of boiler ash in brick manufacturing, on-site composting of organic waste, and disposal of recyclable materials through authorised channels and municipal facilities.

Through these comprehensive measures, the Company aims to minimise environmental impact and promote sustainable waste management practices, reinforcing its commitment to environmental responsibility.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

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, please specify details in the following format:

Sr. 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				

\*Note: Our offices and operations are not located in ecologically sensitive areas such as national parks, wildlife sanctuaries, or biodiversity hotspots.

12. Details of 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					

\*Note: EIA of project not required for the entity in this financial year as per the applicable laws.

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/NA).

Yes.

If not, provide details of all such non-compliances, in the following format:

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
we are complaint with the applicable all environmental law/regulations/guidelines in India			

### LEADERSHIP INDICATOR

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

Parameter	Unit	FY 2025-26	FY 2024-25
<b>Total Scope 3 emissions</b> (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)	MTCO <sub>2</sub> e	82,479.55	-
<b>Total Scope 3 emissions per rupee of turnover</b> [Total Scope 3 emissions (in MTCO <sub>2</sub> e)/Revenue from operations (in rupees)]	MTCO <sub>2</sub> e)/ Revenue (in rupees)	0.00000259	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
<b>Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)</b>			No
<b>If yes, name of the external agency.</b>		Not Applicable	

Note:

Scope 3 emissions include emissions from the following: -

Category-3: Fuel and Energy related activities.

Category-5: Waste Generated in Operations.

Source of emission factors used –CEA V21, DEFRA and USEPA.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)**

**PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.**

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner and avoid engaging in activities that could undermine the public interest or the democratic process.)

**ESSENTIAL INDICATORS**

1. a. **Number of affiliations with trade and industry chambers/associations.** 8
- b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1.	Confederation of Indian Textile Industry (CITI) New Delhi	National
2.	Council for Redressal & Development of Industries	National
3.	Denim Manufacturers Association	National
4.	The Rajasthan Textile Mill Associations, Rajasthan	State
5.	Mewar Chamber of Commerce & Industry, Rajasthan	State
6.	Synthetic and Rayon Textile Export Promotion Council (SRTEPC)	National
7.	The Cotton Textile Export Promotion Council (TEXPROCIL)	National
8.	Apparel Export Promotion Council (AEPC)	National

2. **Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of authority	Brief of the case	Corrective action taken
No action is necessary regarding anti-competitive conduct by the entity, as there have been no negative rulings from regulatory authorities.		

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.**

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

**ESSENTIAL INDICATORS**

1. **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
No Social Impact Assessment (SIA) was conducted for any projects undertaken by the entity during the current reporting year.					

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

### 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. 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 ₹)
The entity has not undertaken any rehabilitation or resettlement activities during the current reporting year.						

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

The Company has established a structured and responsive grievance redressal mechanism to address concerns raised by community stakeholders in a transparent and systematic manner. The process is designed to ensure timely resolution and continuous engagement.

- Each manufacturing unit maintains a dedicated register/logbook to record community grievances, enabling proper documentation and tracking.
- Upon receipt, complaints are assessed and categorised based on their nature such as social, land-related, or health and safety concerns and assigned to the relevant team for appropriate action.
- The complainant is formally acknowledged, and clarity is provided on the proposed course of action and expected timelines for resolution.
- The resolution process focuses on addressing the concern as well as identifying root causes to prevent recurrence.
- Once resolved, the grievance is formally closed by the designated authority after confirming satisfaction of the complainant.
- In cases where the complainant is not satisfied, the matter is escalated for further review, including involvement of independent third parties, where required, to ensure a fair and unbiased resolution.

This structured approach enables the Company to address community concerns effectively, strengthen stakeholder trust, and maintain positive and sustainable community relationships.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	24.43%	24.53%
Directly from within India	83.25%	88.11%

### 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:

Particular	FY 2025-26	FY 2024-25
Rural	30.02%	100%
Semi-urban	4.78%	-
Urban	65.20%	-
Metropolitan	-	-

(Place to be categorised as per RBI Classification System-rural/semi-urban/urban/metropolitan)



## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING (CONTD.)

**PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.**

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

**ESSENTIAL INDICATORS****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has established robust mechanisms to manage consumer complaints and feedback, with a strong emphasis on customer satisfaction. Dedicated communication channels, including an official email address and contact number, are in place to enable customers to easily share concerns and feedback.

All inputs received through these channels are systematically addressed to ensure timely resolution and continuous improvement in products and services, thereby enhancing overall customer experience.

**2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about.**

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	N.A.

**3. Number of consumer complaints in respect of the following:**

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	7	0	-	8	0	-

**4. Details of instances of product recalls on account of safety issues:**

Particular	Number	Reason for recall
Voluntary recalls	0	-
Forced recalls	0	-

**5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No)**

Yes.

If available, provide a web link of the policy.

<https://sangamgroup.com/cyber-security-policy/>.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (CONTD.)

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 corrective actions were identified or required with respect to advertising practices, delivery of essential services, cybersecurity, or data privacy.

7. **Provide the following information relating to data breaches.**

- a. **Number of instances of data breaches along-with impact.**

0

- b. **Percentage of data breaches involving personally identifiable information of customers.**

Not Applicable.

- c. **Impact, if any, of the data breaches.**

Not Applicable.