SAI SILKS (KALAMANDIR) LIMITED
CIN: U52190TG2008PLC059968
Registered Office: # 6-3-790/8, Flat No.1, Bathina Apartments, Ameerpet, Hyderabad - 500016
Telangana, India. 040-66566555. Email: secretarial@sskl.co.in
www.sskl.co.in

Date: 17.07.2026

To	To
Corporate Relations Department	Listing Compliance Department,
BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers	Exchange Plaza, C-1 Block G
Dalal Street,	Bandra Kurla Complex, Bandra (E)
Mumbai – 400 001, India	Mumbai – 400 051, India
Scrip Code: **543989**	Symbol: **KALAMANDIR**

Dear Sir / Madam

Subject: Business Responsibility and Sustainability Report (BRSR) for the financial year ended March 31, 2026 as per Regulation 34 (2) of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 34 (2) (f) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith, the Business Responsibility and Sustainability Report (BRSR) for the financial year ended March 31, 2026 which also forms part of the Annual Report for the FY 2025-26. The BRSR is also available at the website of the company at:

https://sskl.co.in/wp-content/uploads/2026/07/brsr.pdf

This is for your information and records

Yours sincerely,

For Sai Silks (Kalamandir) Limited

MATTE KOTI BHASKARA TEJA
Digitally signed by MATTE KOTI BHASKARA TEJA
Date: 2026.07.17 16:41:21 +05'30'

M.K.Bhaskara Teja
Company Secretary & Compliance Officer
M.No A39542

Business Responsibility & Sustainability Reporting

Annexure – VIII

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity -** L52190TG2008PLC059968
2. **Name of the Listed Entity –** SAI SILKS (KALAMANDIR) LIMITED
3. **Year of incorporation -** 2008
4. **Registered office address –** 6-3-790/8, Flat No-1, Bathina Apartments, Ameerpet, Hyderabad, Telangana 500016
5. **Corporate address -** Same as Registered office
6. **E-mail:** secretarial@sskl.co.in
7. **Telephone –** 040 29333666
8. **Website –** www.sskl.co.in
9. **Financial year for which reporting is being done –** 01st April 2025 to 31st March 2026
10. **Name of the Stock Exchange(s) where shares are listed –** BSE Ltd and NSE India Ltd
11. **Paid-up Capital –** ₹ 30.67 Cr (Including Treasury Stock)
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report-**
    Name: Mr. M.K.Bhaskara Teja,
    Ph: 040 29333666
    Email id: secretaial@sskl.co.in.
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).** Standalone basis
14. **Name of assurance provider -** Nil
15. **Type of assurance obtained -** Nil

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Retail Trading of textile goods	Retail Trading of premium ethnic fashion, ethnic fashion for middle income and value-fashion	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Textile goods	6211	100%

III. Operations

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

Location	Number of stores	Number of offices	Warehouses	Total
National	81	2	4	87
International	0	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	05 (Andhra Pradesh, Telangana, Karnataka, Tamil Nadu and Puducherry)
International (No. of Countries)	0

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

c. A brief on types of customers:

The Company caters to a diverse customer base across various age groups and socio-economic segments through its wide range of ethnic wear and value fashion offerings. The Company primarily specialises in retail trading of sarees, ethnic apparel and occasion wear, serving customers for daily wear, festive occasions, weddings and other cultural celebrations.

The Company's product portfolio includes traditional Indian ethnic wear, contemporary fashion and value-driven apparel offerings designed to meet evolving customer preferences while preserving cultural heritage and craftsmanship.

The Company's key differentiators include quality products at competitive prices, and exclusive designs, rich ethnic collections and a strong value-for-money proposition, which collectively contribute to enhanced customer satisfaction and brand loyalty.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (A)	6,315	3,783	59.90	2,532	40.10
2.	Other than Permanent (B)	-	-	-	-	-
3.	**Total employees (A + B)**	**6,315**	**3,783**	**59.90**	**2,532**	**40.10**

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (A)	58	23	39.60	35	60.40
2.	Other than Permanent (B)	-	-	-	-	-
3.	**Total differently abled employees (A + B)**	**58**	**23**	**39.60**	**35**	**60.40**

Note: Our workforce exclusively includes employees only and does not have workers.

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	0.14 %
Key Management Personnel	2	0	0 %

22. Turnover rate for permanent employees

(Disclose trends for the past 3 years)

(Turnover rate in current FY) previous FY)	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16 %	21 %	18 %	15 %	11 %	13.5 %	9 %	14%	11 %

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
	NA	NA	NA	NA

VI. CSR Details

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

(ii) Turnover (in ₹) 1,653.67 Crores

(iii) Net worth (in ₹) 1,260.47 Crores

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	(If Yes, then provide web-link for grievance redress policy)	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 https://vendors.sskl.co.in/raiseticket	0	0		0	0	
Investors (other than shareholders)	NA	0	0		0	0	
Shareholders	Yes https://www.bigshareonline.com/Investorlogin.aspx	0	0		0	0	
Employees	Yes https://sskl.co.in/wp-content/uploads/2022/07/Vigil-Mechanism-Policy.pdf	0	0		0	0	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 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
Customer	Yes https://kalamandir.com/terms-conditions	0	0		0	0	
Value Chain Partners	Yes https://vendors.sskl.co.in/raiseticket	0	0		0	0	
Other (please specify)	-	0	0		0	0	

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

Please indicate material responsible business conduct and sustainability issues pertaining to 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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Talent Management	Risk and Opportunity	The shop floor workforce is highly specialized, possessing niche skills critical to the organization's operations. Given the technical nature of the products, there is a shortage of skilled sales professionals with strong product knowledge and the ability to effectively engage customers. At the same time, an ageing workforce highlights the need to build a capable second line of talent to ensure business continuity, sustainability, and future growth. The organization also faces the risk of employee attrition due to competitive opportunities and retirement-related workforce loss. Understanding employee needs and implementing an effective talent management strategy are therefore essential to retaining high-performing sales and operational personnel. A strong retention and development framework not only helps preserve critical expertise but also creates opportunities to strengthen customer relationships and drive revenue growth. In addition, the back-office functions are heavily dependent on technology and specialized technical capabilities. Continuous innovation is vital to support top-line growth while mitigating operational and financial risks. The loss of key technical and operational talent could expose the organization to risks such as replication of capabilities by competitors, knowledge drain, and operational inefficiencies. Consequently, attracting, developing, and retaining relevant talent remains a strategic priority for sustaining competitive advantage and operational excellence.	Implementing a robust compensation and better incentive structure is essential to attract, motivate, and retain specialized talent across the organization. Competitive remuneration, performance-linked incentives, and employee-centric benefits help strengthen workforce commitment and reduce the risk of attrition, particularly in niche and high-demand roles. Creating a healthy and competitive work environment encourages employees to continuously enhance their skills, improve performance, and contribute to organizational growth. This can be achieved through clear career progression opportunities, recognition programs, learning initiatives, and a culture that values merit and innovation. In addition, establishing a transparent and objective talent evaluation framework is critical to building employee trust and engagement. Performance assessments should be based on clearly defined goals, competencies, and measurable outcomes. Recognizing and rewarding high-performing employees through fair appraisal systems, incentives, promotions, and leadership opportunities ensures that the right talent is retained and motivated to contribute toward long-term organizational success.	The organization is likely to experience an increase in payroll costs arising from both workforce replacement and talent enrichment initiatives. Replacing experienced and specialized employees often requires offering competitive compensation to attract suitable talent in a limited talent pool.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
2	Shrinkage	Risk	Loss of fabric and garments due to inadequate store practices presents a significant financial risk to the organization, impacting profitability, inventory accuracy, and operational efficiency. Weak inventory controls, improper handling, pilferage, and process gaps can contribute to shrinkage and increase overall operational costs. At the same time, this challenge presents an opportunity to strengthen store management practices and introduce innovative solutions to control and reduce shrinkage. Implementing improved inventory monitoring systems, technology-enabled tracking mechanisms, standardized operating procedures, regular audits, and employee accountability measures can significantly enhance inventory control. Leveraging data analytics, automation, and process innovations can further help identify loss patterns, improve operational visibility, and minimize wastage. By proactively addressing these issues, the organization can not only mitigate financial losses but also improve operational efficiency, strengthen internal controls, and enhance overall profitability.	A robust double-check mechanism has been implemented for monitoring sensor tags to strengthen inventory controls and minimise discrepancies. Further, global counting audits are conducted on regular intervals across stores, warehouses and Store Managers are held accountable for stock accuracy and inventory management.	Additional manpower cost
3	Customer Experience	Risk and Opportunity	While the electronic and physical presentation of products may differ, the ultimate customer experience remains consistent. Delivering a superior customer experience contributes to increased impulse purchases, positive word-of-mouth publicity, and enhanced customer retention through repeat visits.	Regular training programmes on customer experience and service excellence are conducted for store staff to enhance customer engagement and satisfaction. The Company has also adopted technology-driven mechanisms to obtain customer feedback and implement appropriate corrective and preventive actions (CAPA). In addition, customer loyalty programmes are being strengthened to improve customer retention and encourage repeat purchases.	Technology Integration cost
4	Social Conditions	Risk	Customer footfall in malls and retail stores is influenced by prevailing social and economic conditions. A stable and positive social environment, festive occasions and community activities generally contribute to higher customer engagement and improved buying sentiment. Conversely, adverse or uncertain social conditions may impact consumer confidence and purchasing behaviour. Positive customer interactions and an encouraging shopping environment also play an important role in driving sales and enhancing the overall retail experience.	The Company ensures that all its retail outlets maintain adequate safety and security measures to provide a safe, secure and comfortable environment for customers, employees and other stakeholders.	Maintenance Cost

SECTION B: MANAGEMENT & 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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://sskl.co.in/investor-relations								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Truste) standards (e.g. SA 8000, ISO, BIS) adopted by your entity and mapped to each principle.	NA								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any. 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	At present, the Company has not formalised any specific, time-bound commitments or targets. However, it remains committed to identifying and implementing measurable goals in alignment with its long-term strategic priorities and evolving sustainability roadmap. Such targets may be set in the future as part of the Company's continuous improvement approach.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements At Sai Silks (Kalamandir) Limited, we believe that sustainable and responsible business practices are essential for long-term growth and stakeholder value creation. During the year, the Company continued its focus on responsible sourcing, employee well-being, customer satisfaction, ethical business conduct, and strong corporate governance. As a retail organization with a diverse supply chain and widespread operations, we recognize the challenges associated with strengthening ESG practices and enhancing sustainability across our value chain. To address these challenges, we are continuously improving our governance processes, operational efficiencies, stakeholder engagement, and sustainability reporting mechanisms. We remain committed to integrating ESG principles into our business strategy and fostering responsible growth while creating value for our customers, employees, business partners, shareholders, and the communities we serve.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Nagakanaka Durga Prasad Chalavadi, Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? (Yes / No). If yes, provide details.	Mr. Nagakanaka Durga Prasad Chalavadi, Managing Director								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The concerned teams of the Company periodically review performance and compliance under various policies and frameworks adopted by the Company. Key observations and updates arising from such reviews are regularly placed before the respective director for its review and guidance.																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company is in compliance with all applicable statutory and regulatory requirements in force during the financial year under review.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No. however, the Company's policies undergo review by its internal team.								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes	Not Applicable								
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. **Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	The Directors were periodically updated on matters relating to the industry, statutory and regulatory compliances, business model, risk assessment and mitigation measures, applicable laws and regulations and information technology, as well as significant business developments and other relevant updates concerning the Company.	100%
Key Managerial Personnel	5	The Key Managerial Personnel were periodically updated on matters relating to the industry, statutory and regulatory compliances, business model, risk assessment and mitigation measures, applicable laws and regulations and information technology, as well as significant business developments and other relevant updates concerning the Company.	100%
Employees other than BoD and KMP	429	We conduct the following training and programmes for our employees • Learning Management System • Weekly Training sessions on Store etiquette and management • Leadership Advances Programme • Product Knowledge on various ethnic and modern fashion wear • Stock Auditing and shrinkage control • Customer Service • Vision Building	87.85%

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary

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

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
NA	NA

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.** Yes, https://sskl.co.in/wp-content/uploads/2024/08/Anti-Bribery-Policy.pdf

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

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	No Complaints were received in relation to the issue of Conflict of Interest of the Directors and KMPs.	Nil	No Complaints were received in relation to the issue of Conflict of Interest of the Directors and KMPs.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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.** NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	60	11

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 Current Financial year	FY 2024-25 Previous Financial Year
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	2.64 %	3.42 %
	b.	Number of trading houses where purchases are made from	162	160
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	92.31 %	88.22 %
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	0	0
	b.	Number of dealers / distributors to whom sales are made	0	0
	c.	Sales to top 10 dealers / Distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	0	0
	b.	Sales (Sales to related parties / Total Sales)	0	0
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d.	Investments (Investments in related parties / Total Investments made)	0	0

Leadership Indicators

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

Total number of awareness programmes held	Topics/ Principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness program

We regularly interact with our vendors to facilitate discussions on conducting business in an ethical, transparent and fair manner. Further, we also encourage our large vendors to focus on products that are economically viable and environmentally sustainable.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

The Company's Code of Conduct for Board Members and Senior Management Personnel provides that they shall not engage in any business, relationship or activity that may conflict, or appear to conflict, with the interests of the Company.

Any actual or potential conflict of interest involving a director or Senior Management Personnel is required to be promptly disclosed to the Board, who reviews the matter and determines the appropriate course of action. Further, the Code mandates that any Director or Senior Management Personnel having a conflict or potential conflict of interest shall abstain from participating in discussions and decision-making relating to such matters.

Refer code of conduct at https://sskl.co.in/wp-content/uploads/2022/07/Code-of-Conduct.pdf

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

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**
   - Not Applicable as our company is being engaged in retail trading of textile goods only

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	Not applicable, as the Company is engaged solely in the retail trading of textile products.		
Capex			

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

   Yes. The Company follows a defined vendor onboarding and due diligence process prior to entering into business relationships with suppliers and vendors. The evaluation process includes assessment of factors such as product quality, compliance with applicable laws and regulations, ethical business practices, operational capabilities, and health and safety standards, wherever applicable. The Company also seeks to maintain long-term relationships with suppliers, including weavers, manufacturers, wholesalers, and traders, and encourages responsible business practices across its supply chain.

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

   Yes. As a retail trading entity, the Company procures merchandise from a large and diverse network of suppliers across various regions. While sustainable sourcing principles are considered as part of the vendor evaluation and engagement process, the Company is currently in the process of strengthening its mechanisms for measuring and tracking sustainable sourcing parameters across its supply chain. Accordingly, the percentage of inputs sourced sustainably is presently not ascertainable.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

   As the Company is engaged in retail trading and does not manufacture products, it does not currently operate a formal product take-back or end-of-life reclamation programme. However, the Company focuses on responsible management of operational waste, including packaging waste, e-waste, and other recyclable materials, through authorized recyclers and disposal agencies.

   The Company has undertaken initiatives to reduce the consumption of plastic and other environmentally sensitive materials and has achieved significant reduction in plastic usage across its operations in Tamil Nadu and Karnataka.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

   The Company is primarily engaged in the retail trading of textile and apparel products and is not engaged in manufacturing activities. The applicability of Extended Producer Responsibility (EPR) requirements is evaluated on an ongoing basis in accordance with applicable environmental regulations. The Company remains committed to reducing plastic consumption and ensuring responsible disposal of waste through authorized agencies.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
	Not Applicable, the Company hasn't conducted life cycle assessment (LCA) of any of its products.				

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Not Applicable as our company is not involved in manufacturing and dealing with only trade in textile goods.

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NA	NA	NA

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	77.01	-	-	-
E-waste	-	-	1.45	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	38.65	-	-	-

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,761	3,376	89.76 %	3,376	89.76 %	-	-	-	-	-	-
Female	2,554	2,350	92 %	2,350	92 %	-	-	-	-	-	-
Total	**6,315**	**5,726**	**90.88 %**	**5,726**	**90.88 %**						

Other than Permanent employees – Not Applicable

b. Details of measures for the well-being of workers: Not Applicable

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.26 %	0.33 %

2 Details of retirement benefits, for Current FY and Previous Financial Year

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	93 %	NA	Yes	93%	NA	Yes
Gratuity	100 %	NA	Yes	100%	NA	Yes
ESI	86 %	NA	Yes	86%	NA	Yes
Others Please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company's stores, warehouses and office premises are equipped with facilities such as elevators and handrails to support accessibility and ease of movement for differently abled persons.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, at https://sskl.co.in/wp-content/uploads/2024/08/SSKL_Human-Rights-and-EOE_V1-final.pdf

5. Return to work and Retention rates of permanent employees that took parental leave.

Not Applicable since no employees were on parental/maternity leave.

Gender	Permanent employees	
	Return to work rate	Retention rate
Male	-	-
Female	-	-
Total	**-**	**-**

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

	Yes/No (If Yes, then give details of the mechanism)
Permanent Workers	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees Other than Permanent Employees	The Company provides employees with multiple channels to raise grievances, concerns and suggestions in a transparent and confidential manner. In addition to the Prevention of Sexual Harassment (POSH) Committee and the Vigil Mechanism / Whistle Blower platform, employees have access to various forums such as interactions with the HR team, team meetings, quarterly business update sessions and discussions with the Managing Director and CEO. The grievance redressal mechanism adopted by the Company is designed to ensure fair, timely and effective resolution of concerns and broadly includes the following elements: • Detailed Discussion: The concerned parties are provided an opportunity for detailed interaction to understand the nature, background and specifics of the grievance, ensuring transparency and effective communication. • Investigation and Assessment: Matters are subject to an appropriate review and assessment process, which may include examination of facts, interactions with relevant individuals and evaluation of the issue from multiple perspectives to ensure an impartial outcome. • Corrective and Preventive Actions: Based on the findings, suitable corrective and preventive measures are implemented to address the concern, rectify any identified gaps and minimise the likelihood of recurrence. Through these mechanisms, the Company reinforces its commitment to maintaining a supportive, inclusive and employee-centric work environment founded on fairness, dignity and mutual respect.

7. Membership of employees in association(s) or Unions recognized by the listed entity: Nil

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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 (D)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
Male	3,783	3,015	79.70 %	3,368	89.03 %	3,958	2,795	70.14 %	3,337	84.31 %
Female	2,532	2,146	84.70 %	2,180	86.10 %	2,484	1,878	75.60 %	2,171	87.41 %
Total	**6,315**	**5,161**	**82.20 %**	**5,548**	**87.57 %**	**6,442**	**4,673**	**72.87 %**	**5,508**	**85.86 %**

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	B/A %	Total (C)	No. (D)	D / C %
Male	3,783	2,503	66.16 %	3,958	2,446	61.80%
Female	2,532	1,737	68.6 %	2,484	1,317	53%
Total	**6,315**	**4,240**	**67.38 %**	**6,442**	**3,763**	**57.40%**

10. Health and safety management system:

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

The nature of the Company's operations does not involve the use of heavy machinery or hazardous chemicals that would ordinarily pose significant occupational health and safety risks. Nevertheless, the Company remains committed to maintaining a safe and secure working environment across all its stores, warehouses and offices.

Store In-charges and Managers are regularly trained to identify, monitor and mitigate potential operational risks, including fire hazards, electrical safety issues, flooding and other emergency situations, thereby ensuring adherence to appropriate safety standards and robust emergency readiness.

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

The in-house administration team regularly monitors and reviews the condition and operational status of air-conditioning systems, electrical infrastructure and annual maintenance contracts to assess and mitigate potential operational and safety risks.

Further, based on observations and recommendations arising from internal audit reviews and periodic assessments, necessary modifications and improvements are implemented at stores, warehouses and offices to enhance operational efficiency, safety and employee comfort.

C. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Not Applicable (since our company is not involved in manufacturing activities)

D. Do the employees of the entity have access to non-occupational medical and healthcare services? – Yes

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
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 work place.

Yes. The Company is committed to providing a safe, secure and healthy working environment for all employees. To support this commitment, the Company has implemented structured processes which governing workplace safety and operational practices.

These processes establish clear operational guidelines and control measures to ensure the safety and wellbeing of employees, customers and assets across all stores, warehouses and office premises. The Company also undertakes periodic monitoring and awareness measures to promote adherence to established safety standards and protocols.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

During the year under review, no health or safety incidents were reported across the Company's operations and accordingly, no corrective action plans were required to be initiated.

However, the Company continues to adopt preventive and precautionary health and safety measures, particularly in the post-pandemic environment. These measures include ensuring the availability of masks, hand gloves and hand sanitisers at workplaces, along with implementation of appropriate workplace hygiene and safety practices. The Company also undertakes suitable measures, wherever necessary, to manage employee density and maintain a safe working environment.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of Employees (Y/N)**

   Yes. The Company ensures statutory social security coverage for eligible employees through schemes such as Employees' State Insurance (ESI) and Provident Fund (PF). In addition, the Company adopts a compassionate and employee-centric approach in addressing unforeseen circumstances involving employees and their families.

   Wherever warranted, the Company endeavours to provide appropriate support and assistance to employees or their dependents. The Company also considers providing employment opportunities on compassionate grounds to eligible family members of affected employees, based on the circumstances and interest of the family concerned.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

   The Company encourages its value chain partners to adhere to applicable laws and regulations and uphold the principles of responsible business conduct, including integrity, transparency, and accountability in their operations. As part of its vendor onboarding and payment processes, the Company undertakes periodic verification of statutory compliance status, wherever applicable, including review of relevant registrations and compliance filings. The Company's internal accounts and procurement teams also perform necessary due diligence checks before releasing purchase orders and payments to vendors. These measures help promote compliance with statutory requirements across the value chain.

3. **Provide the number of employees having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	Nil (since our company is not involved in manufacturing activities and dealing with hazardous materials)			

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

   Yes, the Company has a policy framework under which eligible employees may be offered suitable engagement opportunities with the Company post their retirement, based on business requirements and individual expertise.

   This approach enables the Company to continue benefiting from the experience, domain knowledge and skill sets of long-serving employees, while also facilitating a smooth transition and continued professional association for such employees.

5. **Details on assessment of value chain partners:**

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

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Critical observations and recommendations arising from internal and external reviews, audits and assessments are systematically monitored and addressed through a time-bound corrective action process to ensure timely closure and continuous improvement.

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

Essential Indicators

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

The Company identifies its stakeholder groups through a structured internal process involving discussions with key functional heads and senior management to understand the individuals, entities and groups that either influence the Company's operations or are impacted by its business activities.

Based on such assessment, the Company has identified and mapped the following key internal and external stakeholders:

a) Customers

b) Employees

c) Shareholders

d) Business Partners/ Associates

e) Regulatory Authorities/ Bodies

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channel of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, community meetings, Notice Board website), other	Frequency of engagement (Annual, Half yearly, Quarterly/ others) Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Advertisements on print and electronic media, mail, voice call, webchat, contact form, social media	Regular	• Information about offers and promotions • Timely and efficient redressal of concerns • Receipt of feedback on the sale services offered by the Company
Employees	No	Company meetings, training programs, email, whatsapp group, in person discussion and workshops	Regular	• Training & Development initiatives • Safety and Well-being programmes • Performance review and career development • Employee recognition and engagement activities • Policy changes
Shareholders	No	Email, Annual General Meeting, Press Releases, Analyst / Investor Meetings, Statutory Electronic and Physical Correspondence	Need based / as per statutory requirements	• To appraise periodically on Company Performance. • Regular compliance reports and Periodic Business updates filing with the exchanges

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channel of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, community meetings, Notice Board website), other	Frequency of engagement (Annual, Half yearly, Quarterly/ others) Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagement
Business Partners/ Associates	No	Emails and Meetings	Regular	• Assessing supplier performance and addressing any queries • Understanding evolving industry trends and relevant best practices • Undertaking discussion on Sustainability Parameters
Regulatory Authorities/ Bodies	No	Electronic and Physical Correspondence, One-on-one meetings	As per statutory requirements	• Adherence to applicable laws and regulations • Timely response to any information sought

Leadership Indicators

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

   The Company engages with its stakeholders through structured mechanisms such as customer feedback channels, employee interactions, vendor meetings and investor communications. These engagements help gather insights on economic, environmental, and social topics relevant to the business. While direct consultations with the Board may not occur in all instances, stakeholder feedback is systematically captured by respective department heads and functional teams. This information is then summarised and escalated to senior management through periodic reports, internal reviews, and sustainability assessments, ensuring that stakeholder perspectives are duly considered in strategic decision-making and risk management processes.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, the Company actively leverages stakeholder feedback to identify and address key environmental and social challenges. It places a strong emphasis on inclusive consultations and stakeholder engagement. This collaborative approach enables the Company to pinpoint significant environmental and social aspects, ensuring that initiatives are aligned with both business objectives and stakeholder priorities. Feedbacks received from the consultative process acts as input for policy formation and decision making by the Management.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   The Company recognises its social responsibility towards vulnerable and marginalised stakeholder groups, particularly in the areas where it operates. It has undertaken initiatives such as local employment generation, educational support and skills training, community development programs aimed at improving livelihoods. Additionally, the Company ensures inclusivity in its hiring practices and provides support through fair wages, safe working conditions, and access to basic health and welfare amenities. These actions demonstrate the Company's commitment to addressing the needs and concerns of underserved populations and promoting equitable growth.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (D)	No. of Employees / workers covered (C)	% (D / C)
Employees						
Permanent	6,315	4,209	67 %	6,442	3,996	62%
Other than permanent	-	-	-	-	-	-
Total Employees	**6,315**	**4,209**	**67 %**	**6,442**	**3,996**	**62%**

2. Details of minimum wages paid to employees, in the following format:

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	6,315	-	-	6,315	100%	6442	-	-	6315	100%
Male	3,783	-	-	3,783	100%	3958	-	-	3761	100%
Female	2,532	-	-	2,532	100%	2484	-	-	2554	100%
Other Permanent	-	-	-	-	-	-	-	-	-	-
Male		-	-	-	-	-	-	-	-	-
Female		-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	1,99,00,000	1	0
Key Managerial Personnel	2	58,75,000	0	0
Employees other than BoD and KMP	3,780	2,38,065	2,532	1,68,000

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross salaries paid to females as % of total salaries	27.37	32 %

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

The Company has constituted internal committees to periodically review and assess any matters relating to human rights and workplace conduct. These committees comprise functional heads and representatives from the Human Resources and Legal teams.

The committees objectively evaluate any identified issues or concerns and advise the management on appropriate processes, corrective measures and mechanisms for effective handling and resolution of such matters.

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

The Company has constituted an Internal Complaints Committee (ICC) in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, for prevention, redressal and resolution of complaints relating to sexual harassment at the workplace.

The Company also has an established Vigil Mechanism / Whistle Blower Policy that enables employees and stakeholders to report genuine concerns, unethical practices or instances of misconduct without fear of retaliation.

Further, the Company has adopted a Code of Conduct to promote ethical business practices and professional behaviour across the organisation. The framework ensures that concerns and issues, if any, are addressed promptly, fairly and with due attention.

6. Number of Complaints on the following made by employees.

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	1	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human Rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	1
Complaints on POSH as a % of female employees	Nil	Negligible
Complaints on POSH upheld	Nil	Nil

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

The Company has established robust mechanisms to prevent any adverse consequences to complainants in cases relating to discrimination, harassment or unethical conduct. The Company maintains a zero-tolerance approach towards retaliation, victimisation or unfair treatment against any individual raising a genuine concern or complaint.

Complaints are handled through established committees and formal grievance redressal mechanisms, including the Internal Complaints Committee (ICC) and Vigil Mechanism / Whistle Blower framework. Adequate safeguards are provided to ensure confidentiality of the complainant's identity and protection against any form of intimidation, discrimination or retaliation during and after the investigation process.

Further, complaints are addressed in a fair, impartial and time-bound manner, and access to appropriate support and escalation channels is made available to affected individuals, wherever required.

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

Yes, the Company ensures compliance with all applicable laws, rules and regulations, and the relevant compliance requirements are appropriately incorporated into its business agreements and contractual arrangements.

10. **Assessments for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company has implemented mechanisms through relevant policies, internal checks & audits and reviews to avoid instances of human rights violations.
Forced / involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
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.**

Not Applicable.

Leadership Indicators

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

There were no grievances/ complaints received with respect to Human Rights, hence the need of modification of business process did not arise.

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

This aspect is being covered as part of the internal reviews and audits.

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

Yes, The company stores, warehouses and offices have been equipped with elevators and hand rails (for stairwells) to facilitate the movement of differently abled people.

4. **Details on assessment of value chain partners:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	We have carried out random assessment of our vendors across merchandise and services through internal reviews to provide us assurance on continued compliance on these parameters.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Other, please specify	

5. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

   All critical observations from our internal / external reviews are followed up for closure / corrections in a time bound manner.

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

Essential Indicators

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

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	7,46,86,680	6,65,55,767
Total fuel consumption (E)	1,23,95,644	37,23,213
Energy consumption sources (F) through	-	-
Total energy consumed from non-renewable sources (D+E+F)	8,70,82,324	7,02,78,980
Total energy consumed (A+B+C+D+E+F)	8,70,82,324	7,02,78,980
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0052 MJ / INR	0.0048 MJ / INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. No**

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	5,658
(ii) Groundwater	-	27,523
(iii) Third party water	1,605.83	4,849
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,605.83	38,030
Total volume of water consumption (in kilolitres)	1,605.83	38,030
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000000097	0.0000026
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical Output Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

4. Provide the following details related to water discharged: Not Applicable.

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	
- No treatment	-	-
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	-	

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. Not applicable

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Not applicable

Parameter	Please specify unit	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
NOx	Company is in the process of establishing systems for monitoring of air emissions.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

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

Parameter	Please specify unit	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	At present, company has not formally measured or reported its Scope 1 and Scope 2 greenhouse gas emissions. As a rapidly expanding stores, the company's immediate focus has been on strengthening operational efficiency, customer service. The Company are in the process of evaluating appropriate systems and processes to capture, monitor, and report emissions data in accordance with recognised frameworks	
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

No

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

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	38.653	0.56
E-waste (B)	1.455	1.246
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	40.108	1.806
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000243	0.0000000012
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-

Parameter	FY2025-26 (Current Financial Year)	FY2024-25 (Previous Financial Year)
Waste intensity in terms of physical output Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Category of waste Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	-	-
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

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 has implemented waste management strategies that prioritize waste prevention, reduction, reuse, removal, and disposal. Their goal is to minimize waste generation to the greatest extent possible. Regular visual inspections are conducted in all waste storage and collection areas to detect any accidental releases. As a retail business, the Company procures readymade garments from vendors and value chain partners, ensuring that no hazardous or toxic chemicals are used in their products.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
		-	

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
		-			

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
		-		

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Water consumption at our premises is primarily for drinking, personal hygiene and general cleaning purposes. Excess waste water is discharged through local sewage systems or captive soak pits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format: Not applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome	of the initiative
-				

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. No

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No adverse impact observed.

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

Nil

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

1. a. **Number of affiliations with trade and industry chambers/ associations.**

   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.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/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 the Authority	Brief of the Case	Corrective Action taken
The Company is not engaged in any anti-competitive conduct.		

Leadership Indicators

S. No	Public Policy Advocated	Method resorted for Advocacy	Whether information available in public domain (Yes/No)	Frequency of Review by Board (Annually/ Half yearly / Quarterly / Others – please specify)	Web Link, if available
-	-	-	-	-	-

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

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
During the financial year under review, the Company did not undertake any projects requiring Social Impact Assessment (SIA) under the applicable regulatory framework.					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.** Not Applicable

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Nil						

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

   The Company has established platforms through its websites and retail stores enabling stakeholders to share feedback, concerns and suggestions directly with the Company. Stakeholders also have the option to provide such feedback wherever preferred.

   The feedback received is reviewed by a designated team, and significant observations, concerns and suggestions are escalated to the Management for appropriate review and necessary action. This mechanism supports continuous improvement and ensures alignment with the Company's culture, values and stakeholder expectations.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers: our company does not involve in manufacturing activities.**

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers Sourced directly from within the district and neighbouring districts	Not Applicable. Our company is not dealing with any input material as the company is not involved in manufacturing activity.	

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	-	-
Semi-urban	10.11 %	7.32 %
Urban	18.76 %	13.07 %
Metropolitan	71.13 %	79.60 %

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):** Not Applicable.

Details of negative social impact identified	Corrective action taken
-	-

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:** Nil, for further CSR details please refer the CSR annexure forming part of Annual report.

S. No.	State	Aspirational District	Amount spent (In INR)
-	-	-	-

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

   (b) From which marginalized /vulnerable groups do you procure?

   (c) What percentage of total procurement (by value) does it constitute?

   The Company provides equal opportunity to vendors and suppliers to present and market their products through its retail network. suppliers and vendors are evaluated based on the quality standards and parameters prescribed by the Company.

   To encourage wider participation and vendor inclusivity, merchandise vendors are permitted to meet the Company's merchandise team at the Corporate Office on designated days to showcase their products and explore business opportunities with the Company.

   The Company's procurement and vendor onboarding principles are applied uniformly and fairly, including to vendors belonging to marginalised and vulnerable groups, thereby promoting equitable business opportunities and inclusive growth across the value chain.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Nil

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis	of calculating benefit share
-	-	-	-	-	

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved

Nil

Name of authority	Brief of the Case	Corrective action taken
-	-	-

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Details of the CSR is available in the Annexure titled Annual Report on Corporate Social Responsibility (CSR) Activities forming part of Annual Report			

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

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

Customer satisfaction remains one of the key priorities of the Company's business operations. Store personnel regularly interact with customers to understand their shopping experience and obtain feedback on products and services. The insights gathered help the Company continuously improve service quality and enhance overall customer satisfaction.

The Company actively encourages customers to share their valuable feedback and has established multiple communication channels for customer engagement and grievance redressal, including:

a. Store In-charges at respective stores

b. Feedback section available on the Company's corporate website

c. Central customer care helpline number

d. E-mail communication

e. Online review platforms such as Google Reviews and Facebook reviews.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

3. Number of consumer complaints in respect of the following

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential Services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/ No) If available, provide a web-link of the policy.

Yes, the Company has a policy on cyber security and risks related to data privacy

https://sskl.co.in/wp-content/uploads/2024/08/Cyber-security-data-privacy-policyV1-final.pdf

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.

NIL

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: Nil

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Details of all our services is available on our website: www.sskl.co.in

For Kalamandir format www.kalamandir.com

For Mandir format www.brandmandir.com

For Kanchipuram Varamahalakshmi Silks format www.kanchivml.com

For KLM fashionmall format www.klmfashionmall.com

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

   Our product tags contain the information on the safe and responsible usage of the products such as wash care, drying and ironing instruction. We mention these instructions on all of our apparel products.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   The Company's operations and products/services do not qualify under essential services - hence this is not applicable for the Company.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   Yes, the company ensures that all mandatory product information is displayed in accordance with applicable laws, including legal metrology requirements.

   The Company also encourages customers to share their feedback and has established multiple communication channels for customer engagement and grievance redressal, including:

   a. Store In-charges at respective stores

   b. Central customer care helpline number

   c. E-mail communication

   d. Online review platforms such as Google Reviews and Facebook reviews.