

## **SANGHVI MOVERS LIMITED**

**Regd. Office:** Survey No. 92, Tathawade,  
Taluka - Mulshi, Pune, Maharashtra - 411033, INDIA.  
Tel. : 020-66744700, 020-27400700  
E-mail : sanghvi@sanghvicranes.com  
Web : www.sanghvicranes.com  
**CIN No.:** L29150PN1989PLC054143



REF: SML/SEC/SE/26-27/29

August 3, 2026

To,  
The Manager,  
Listing Department  
BSE Limited  
Scrip Code: 530073

To,  
The Manager,  
Listing Department  
National Stock Exchange of India Limited  
Symbol: SANGHVIMOV

### **Subject: Submission of Business Responsibility and Sustainability Report**

Dear Sir/Madam,

Pursuant to Regulations 34(2) (f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for FY 2025- 2026, which forms part of the Annual Report for FY 2025-2026, submitted to the Exchanges vide letter no. REF: SML/SEC/SE/26-27/28 dated August 03, 2026.

The Notice and Annual Report are available on BSE Limited [www.bseindia.com](http://www.bseindia.com), National Stock Exchange of India Limited [www.nseindia.com](http://www.nseindia.com) and on Company's website [www.sanghvicranes.com](http://www.sanghvicranes.com).

You are requested to take the same on record.

Thanking you,

Yours sincerely,  
**For Sanghvi Movers Limited**

**Vinav Agarwal**  
**Company Secretary &**  
**Chief Compliance Officer**  
**ACS: 40751**

Encl.: as above

## Annexure II

# Business Responsibility & Sustainability Report

(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                                                                                                                                                                                                              | L29150PN1989PLC054143                                                                                                                                |
| 2       | Name of the Listed Entity                                                                                                                                                                                                                                         | SANGHVI MOVERS LIMITED                                                                                                                               |
| 3       | Year of incorporation                                                                                                                                                                                                                                             | November 03, 1989                                                                                                                                    |
| 4       | Registered office address                                                                                                                                                                                                                                         | Survey No 92, Tathawade, Taluka Mulshi, Pune - 411033                                                                                                |
| 5       | Corporate address                                                                                                                                                                                                                                                 | Survey No 92, Tathawade, Taluka Mulshi, Pune - 411033                                                                                                |
| 6       | E-mail                                                                                                                                                                                                                                                            | <a href="mailto:sml.cs@sanghviglobal.com">sml.cs@sanghviglobal.com</a>                                                                               |
| 7       | Telephone                                                                                                                                                                                                                                                         | (91) 20 27400700                                                                                                                                     |
| 8       | Website                                                                                                                                                                                                                                                           | <a href="http://www.sanghvicranes.com">www.sanghvicranes.com</a>                                                                                     |
| 9       | Financial year for which reporting is being done                                                                                                                                                                                                                  | FY 2025-26                                                                                                                                           |
| 10      | Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                             | BSE Limited & National Stock Exchange of India Ltd.                                                                                                  |
| 11      | Paid-up Capital                                                                                                                                                                                                                                                   | ₹ 8,65,76,000/-                                                                                                                                      |
| 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. Vinav Agarwal<br>Company Secretary<br>Tel No.: (91) 20 27400700<br>Email: <a href="mailto:sml.cs@sanghviglobal.com">sml.cs@sanghviglobal.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                                                                                                                                                                                                                                        | -                                                                                                                                                    |
| 15      | Type of assurance obtained                                                                                                                                                                                                                                        | -                                                                                                                                                    |

#### 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       | Crane hiring services        | SML is engaged in the supply of medium and heavy-duty cranes on a rental basis to private and public sector undertakings.                                                                                       | 93.36%                      |
| 2       | Project EPC                  | Sangreen Future Renewables Private Limited is in the business of providing full-fledged turnkey services to independent power producers right from conceptualisation to commissioning of wind turbine generator | 6.63%                       |

## Business Responsibility & Sustainability Report (Contd.)

### 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       | Crane hiring services | 77301       | 93.36%                          |
| 2       | Project EPC           | 42909/42201 | 6.63%                           |

### 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      | 0                | 19                | 19    |
| International | 0                | 0                 | 0     |

\* As of March 31, 2026, the Company's cranes are operating at more than 130 customer locations throughout India, in addition to the 15 Company owned Depots, 4 regional offices and registered office at Tathawade, Pune.

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

##### a. Number of locations

| Locations                          | Number |
|------------------------------------|--------|
| National* (No. of States)          | 15     |
| International** (No. of Countries) | 0      |

\*National: The Company operates across various states in India through its offices, dealers, and website.

\*\*International: The Company has a presence in multiple countries through exports, subsidiaries, joint ventures, sales offices, or direct operations.

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

0%

##### c. A brief on types of customers

SML contributes meaningfully to India's industrial and infrastructure growth through its specialised heavy-duty crane rental solutions supporting large-scale projects. The Company operates a robust fleet of over 450 cranes, with lifting capacities ranging from 40 MT to 1600 MT, enabling it to effectively cater to the evolving requirements of key sectors such as power, steel, cement, and refineries.

Beyond conventional industrial applications, SML is aligned with the national transition towards sustainable energy. The Company delivers advanced crane solutions for the installation of wind turbines across onshore and offshore locations, reflecting its commitment to supporting renewable energy infrastructure and low-carbon development.

SML's value proposition extends beyond asset strength to service excellence. Its diversified fleet and agile deployment capabilities facilitate efficient execution of complex projects across geographies, ensuring reliability and operational continuity. This capability has enabled the Company to build long-standing relationships with leading Indian corporates, public sector undertakings, and global organisations, including Reliance Industries, BHEL, NTPC, and L&T.

Backed by strong domain expertise, operational versatility, and a customer-centric approach, SML continues to be a trusted partner in enabling India's infrastructure expansion and clean energy ambitions.

## Business Responsibility & Sustainability Report (Contd.)

### IV. Employees

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

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

| Sr. No.   | Particulars              | Total (A) | Male    |         | Female  |         |
|-----------|--------------------------|-----------|---------|---------|---------|---------|
|           |                          |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES |                          |           |         |         |         |         |
| 1         | Permanent (D)            | 333       | 306     | 91.89%  | 27      | 8.11%   |
| 2         | Other than Permanent (E) | 163       | 163     | 100%    | 0       | -       |
| 3         | Total employees (D + E)  | 496       | 469     | 94.56%  | 27      | 5.44%   |
| WORKERS   |                          |           |         |         |         |         |
| 4         | Permanent (F)            | 0         | 0       | -       | 0       | -       |
| 5         | Other than Permanent (G) | 0         | 0       | -       | 0       | -       |
| 6         | Total workers (F + G)    | 0         | 0       | -       | 0       | -       |

##### b. Differently abled Employees and workers:

| Sr. No.                     | Particulars                               | Total (A) | Male    |         | Female  |         |
|-----------------------------|-------------------------------------------|-----------|---------|---------|---------|---------|
|                             |                                           |           | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED EMPLOYEES |                                           |           |         |         |         |         |
| 1                           | Permanent (D)                             | 0         | 0       | -       | 0       | -       |
| 2                           | Other than Permanent (E)                  | 0         | 0       | -       | 0       | -       |
| 3                           | Total differently abled employees (D + E) | 0         | 0       | -       | 0       | -       |
| DIFFERENTLY ABLED WORKERS   |                                           |           |         |         |         |         |
| 4                           | Permanent (F)                             | 0         | 0       | -       | 0       | -       |
| 5                           | Other than Permanent (E)                  | 0         | 0       | -       | 0       | -       |
| 6                           | Total differently abled workers (F + G)   | 0         | 0       | -       | 0       | -       |

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

| Particular               | Total (A) | No. and percentage of Females |         |
|--------------------------|-----------|-------------------------------|---------|
|                          |           | No. (B)                       | % (B/A) |
| Board of Directors       | 8         | 2                             | 25.00%  |
| Key Management Personnel | 3         | 0                             | -       |

Note: Total KMP includes the Managing Director and Whole-Time Directors.

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

| Particular          | FY 2025-26<br>(Turnover rate in current FY) |        |        | FY 2024-25<br>(Turnover rate in previous FY) |        |        | FY 2023-24<br>(Turnover rate in the year prior to the previous FY) |        |        |
|---------------------|---------------------------------------------|--------|--------|----------------------------------------------|--------|--------|--------------------------------------------------------------------|--------|--------|
|                     | Male                                        | Female | Total  | Male                                         | Female | Total  | Male                                                               | Female | Total  |
|                     |                                             |        |        |                                              |        |        |                                                                    |        |        |
| Permanent Employees | 40.07%                                      | 68.00% | 42.47% | 18.22%                                       | 30.77% | 19.06% | 16.06%                                                             | 22.22% | 16.38% |
| Permanent Workers   | 77.00%*                                     | -      | 77.00% | 2.52%                                        | -      | 2.52%  | 1.85%                                                              | -      | 1.85%  |

\* The increase in turnover rate among permanent employees and workers during the period under review is primarily attributable to the Company's ongoing growth and expansion initiatives in line with its Elevate 2030 Vision. As the Company scales its operations, strengthens organizational capabilities, and expands into new business opportunities and geographies, workforce movements have increased as part of normal business dynamics. The Company continues to focus on attracting, developing, and retaining talent through robust people practices, career development opportunities, and employee engagement initiatives to support its long-term growth strategy.

## Business Responsibility & Sustainability Report (Contd.)

### IV. 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       | Sangreen Future Renewables Private Limited                                            | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 2       | Sangreen Logistics Private Limited                                                    | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 3       | Sangreen Renewables Private Limited                                                   | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 4       | Sangreen Biorenew Private Limited (Formerly known as Samo Renewables Private Limited) | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 5       | Sanghvi Movers Middle East Limited                                                    | Subsidiary                                                  | 100%                              | No                                                                                                                           |
| 6       | Sanghvi Movers Botswana Proprietary Limited                                           | Subsidiary                                                  | 100%                              | No                                                                                                                           |

### V. CSR Details

#### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

a. Turnover (in ₹) 6,73,50,73,435.88

b. Net worth (in ₹) 12,59,53,94,050.48

### VI. 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                                               | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Investors (other than shareholders)               | Yes                                               | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Shareholders                                      | Yes                                               | 1*                                         | 0                                                            | NA      | 1                                          | 0                                                            | NA      |
| Employees and workers                             | Yes                                               | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Customers                                         | Yes                                               | 0                                          | 0                                                            | NA      | 2                                          | 0                                                            | NA      |
| Value Chain Partners                              | Yes                                               | 0                                          | 0                                                            | NA      | 0                                          | 0                                                            | NA      |
| Other (please specify)                            |                                                   |                                            |                                                              |         | -                                          | -                                                            | -       |

\* Shareholders complaint was received with reference to non-receipt of shareholder list. The company provided the list of shareholder and resolved the complaint. As on 31 March 2026 there are no complaint pending from the shareholders of the Company.

## Business Responsibility & Sustainability Report (Contd.)

### 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://sanghvicranes.com/policies/">https://sanghvicranes.com/policies/</a>                                                                                                                                             |
| Investors (other than shareholders)               | <a href="https://sanghvicranes.com/policies/">https://sanghvicranes.com/policies/</a>                                                                                                                                             |
| Shareholders                                      | <a href="https://sanghvicranes.com/wp-content/uploads/2025/11/Stakeholders-Engagement-Policy.pdf">https://sanghvicranes.com/wp-content/uploads/2025/11/Stakeholders-Engagement-Policy.pdf</a>                                     |
| Employees and workers                             | <a href="https://sanghvicranes.com/wp-content/uploads/2026/04/Vigil-Mechanism-and-Whistle-Blower-Policy_Mar-26.pdf">https://sanghvicranes.com/wp-content/uploads/2026/04/Vigil-Mechanism-and-Whistle-Blower-Policy_Mar-26.pdf</a> |
| Customers                                         | <a href="https://sanghvicranes.com/policies/">https://sanghvicranes.com/policies/</a>                                                                                                                                             |
| Value Chain Partners                              | <a href="https://sanghvicranes.com/wp-content/uploads/2026/04/Suppliers-Code-of-Conduct_SML.pdf">https://sanghvicranes.com/wp-content/uploads/2026/04/Suppliers-Code-of-Conduct_SML.pdf</a>                                       |

### 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.      | Emissions & Pollutants         | Risk                                       | As a crane rental service provider, SML's operations involve significant energy use, especially during crane operation, which results in considerable direct and indirect Greenhouse Gas (GHG) emissions, such as carbon dioxide and methane from fuel consumption. If these emissions and related pollutants are not effectively managed, they could lead to potential legal and environmental risks for the Company. | SML is committed to mitigating emission-related risks through a defined environmental framework, including investments in renewable energy installations such as solar power and deployment of energy-efficient equipment to enhance energy conservation and reduce carbon intensity. | Negative                                                                                       |
| 2.      | Improve Operational Efficiency | Opportunity                                | Operational efficiency focuses on achieving greater output with fewer resources. This involves reducing energy consumption, improving output, and making better use of equipment. By adopting optimisation strategies, companies can not only boost profitability but also support long-term sustainability goals.                                                                                                     | -                                                                                                                                                                                                                                                                                     | Positive                                                                                       |

## Business Responsibility & Sustainability Report (Contd.)

| 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.      | Waste Management          | Risk                                       | Waste is commonly produced during company operations, machinery maintenance, and administrative tasks, posing risks to the environment, air quality, climate, and ecosystems. Improper waste management can endanger personnel safety and result in substantial fines for non-compliance with regulations.                                         | SML has established structured waste governance practices through its Waste Management and IT E-Waste Management Policies, ensuring responsible disposal, regulatory compliance, and alignment with circular economy principles.         | Negative                                                                                       |
| 4.      | Climate Risk and Adaption | Risk                                       | Climate change presents both physical risks, like floods and wildfires, and transitional risks, such as the introduction of mandatory renewable energy regulations. These factors can affect business operations, making it essential to evaluate and address these risks proactively.                                                             | The Company currently undertakes continuous monitoring of evolving climate risks and regulatory developments, ensuring preparedness to identify, assess, and respond to any emerging climate-related risks in a timely manner.           | Negative                                                                                       |
| 5.      | Circular Economy          | Opportunity                                | The Circular Economy approach encourages the reuse, refurbishment, and recycling of materials and products. Moving towards this model will lead to changes in how buildings are designed and the types of materials used. Evolving regulations, changing market demands, and advancements in technology can help lower costs and drive efficiency. | -                                                                                                                                                                                                                                        | Positive                                                                                       |
| 6.      | Customer Satisfaction     | Risk                                       | In an industry that handles high-value projects, maintaining customer satisfaction is crucial. Poor customer experiences can threaten business continuity, whereas delivering a positive experience can boost profitability and strengthen the Company's brand reputation.                                                                         | SML prioritises service excellence through structured grievance redressal mechanisms, timely delivery commitments, and robust operational monitoring systems, ensuring consistent service quality and high customer satisfaction levels. | Negative                                                                                       |

## Business Responsibility & Sustainability Report (Contd.)

| 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) |
|---------|---------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 7.      | Operational Health & Safety     | Risk                                       | Operations involve substantial manual labour for tasks like maintenance, repairs, and on-site activities, often in environments with heavy machinery and powered equipment. This increases the risk of accidents, injuries, and fatalities - especially among temporary workers who may lack sufficient training or experience. Failing to ensure proper health and safety measures can lead to fines, legal liabilities, and regulatory actions. Serious incidents may also cause project delays and downtime, raising costs and reducing overall profitability. | SML ensures adherence to stringent Occupational Health and Safety (OHS) standards through its ISO 45001-certified systems, supported by a dedicated EHS framework, regular safety trainings, awareness initiatives, and strict compliance with Standard Operating Procedures across all operational sites. | Negative                                                                                       |
| 8.      | Employee Well-being & Retention | Risk                                       | Higher employee retention rates reflect good company policies and practices. Conversely, a high attrition rate indicates low employee satisfaction, which can concern investors. Ensuring employee well-being can boost morale and reduce hiring and onboarding costs.                                                                                                                                                                                                                                                                                            | SML promotes employee well-being through comprehensive HR practices, including health and wellness initiatives, equitable compensation, continuous learning opportunities, and engagement activities, thereby enhancing retention and workforce satisfaction.                                              | Negative                                                                                       |
| 9.      | Labour Management               | Risk                                       | For businesses that rely on on-site workers, strong labour management practices are essential. This involves handling the complexities of workforce size, labour intensity, and various operational locations, while also strengthening communication between management and workers, protecting worker rights, and encouraging engagement. The loss of skilled labour, in particular, can create significant operational risks.                                                                                                                                  | The Company maintains structured labour management systems supported by defined roles, regular capacity-building programmes, and open communication mechanisms, ensuring workforce stability, compliance, and effective issue resolution                                                                   | Negative                                                                                       |



## Business Responsibility & Sustainability Report (Contd.)

| 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) |
|---------|---------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 10.     | Diversity & Inclusion                       | Opportunity                                | A strong focus on diversity and inclusion indicates that employees feel a sense of belonging and fairness within the organisation. Enhancing these practices allows companies to better support underrepresented groups, which in turn strengthens their reputation within the community.                              | -                                                                                                                                                                                                                                                                        | Positive                                                                                       |
| 11.     | Human Rights                                | Risk                                       | Companies that prioritise human rights show their dedication to fostering sustainable and positive relationships with all stakeholders affected by their operations - such as customers, communities, employees, and investors. This reflects a genuine commitment to the well-being of the people they interact with. | SML integrates human rights principles into its operations through policies promoting equal opportunity, prohibition of child and forced labour, prevention of workplace harassment, and adherence to a comprehensive code of conduct aligned with regulatory standards. | Negative                                                                                       |
| 12.     | Customer Information And Privacy Protection | Risk                                       | Companies are evaluated on factors such as the volume of personal data they gather, their exposure to changing or stricter privacy laws, their risk of data breaches, and how well their data protection measures perform.                                                                                             | SML ensures protection of customer data through formalised data privacy policies and robust information security controls designed to safeguard sensitive information and mitigate risks of data breaches.                                                               | Negative                                                                                       |
| 13.     | Corporate Governance                        | Risk                                       | Businesses are evaluated on their performance in key governance areas, including ownership structure, board compensation, accounting standards, business ethics, and tax transparency. This assessment looks at how a company's governance and ethical practices impact its shareholders and other investors.          | SML upholds high standards of corporate governance through strong compliance mechanisms, ethical business conduct, transparent disclosures, and periodic oversight by senior management to ensure adherence to applicable laws and stakeholder accountability.           | Negative                                                                                       |
| 14.     | Business Ethics And Compliance              | Risk                                       | Important business ethics concerns include fraud, executive wrongdoing, corruption, money laundering, and anti-trust breaches. Violations of ethical standards can result in police investigations, large fines, settlement expenses, and harm to the Company's reputation.                                            | SML strengthens its ethical framework through implementation of Anti-Bribery and Anti-Corruption policies, supported by a Vigil Mechanism and Whistleblower framework, with regular review by management to ensure ongoing compliance and integrity.                     | Negative                                                                                       |

## Business Responsibility & Sustainability Report (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       | Yes | Yes | Yes |
| b                                      | Has the policy been approved by the Board? (Yes/No/NA)                                                                                                                                                                                                 | Yes                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes      | Yes       | Yes | Yes | Yes       | Yes | Yes | Yes |
| c                                      | Web Link of the Policies, if available                                                                                                                                                                                                                 | <a href="https://sanghvicranes.com/policies/">https://sanghvicranes.com/policies/</a>                                                                                                                                                                                                                                                                                                                                   |          |           |     |     |           |     |     |     |
| 2                                      | Whether the entity has translated the policy into procedures. (Yes/No/NA)                                                                                                                                                                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes      | Yes       | Yes | Yes | Yes       | Yes | Yes | Yes |
| 3                                      | Do the enlisted policies extend to your value chain partners? (Yes/No/NA)                                                                                                                                                                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes      | Yes       | Yes | Yes | Yes       | Yes | 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 | ISO 45001 | ,   | ,   | ISO 14001 | ,   | ,   | ,   |
| 5                                      | Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                              | Our objective is to position the Company as a global leader in sustainability within the crane rental industry. As part of our ESG framework, we have undertaken a materiality assessment to identify and prioritise key sustainability focus areas. Going forward, we intend to establish structured commitments and measurable targets to strengthen our sustainability performance and drive continuous improvement. |          |           |     |     |           |     |     |     |
| 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)

At SML, we are strongly committed to Environmental, Social, and Governance (ESG) principles and recognise that responsible business conduct is fundamental to delivering sustained long-term value for all stakeholders. This commitment is reflected in the policies, processes, and initiatives we have implemented to reduce our environmental footprint and contribute to sustainable development.

## Business Responsibility & Sustainability Report (Contd.)

As we continue to grow our operations, we remain focused on environmental stewardship, social responsibility, and robust governance practices. Sustainability considerations are embedded within our core business strategy, and ESG serves as a key driver for long-term value creation and resilience.

In line with our social responsibility commitments, the Company undertakes various CSR initiatives focused on education, healthcare, livelihood enhancement, and community development. These initiatives aim to create inclusive and sustainable impact through skill development, support for vulnerable groups, and promotion of innovation and environmental awareness.

During the year, we further strengthened our governance framework by introducing a Supplier Code of Conduct, reinforcing our commitment to responsible sourcing practices. This initiative ensures that our suppliers align with our expectations on ethics, human rights, environmental compliance, and fair business practices, thereby extending ESG principles across the value chain.

The Company continues to undertake CSR initiatives focused on inclusive and sustainable development across education, sports, environment, and healthcare. These include support for scholarships, school infrastructure, digital and skill-based learning, athlete development, climate and rural livelihood programs, sustainable agriculture, mental health initiatives, and assistance for differently-abled students. The initiatives aim to enhance access, capability, and long-term community development.

We are committed to maintaining transparency in our disclosures and consider our ESG initiatives central to achieving our purpose of generating meaningful and lasting impact. Our environmental efforts are directed towards enhancing energy efficiency, reducing emissions, and promoting responsible resource utilisation. As part of this commitment, we have commissioned a 120-kilowatt solar power system, reinforcing our transition towards cleaner energy sources.

Additionally, we support the renewable energy ecosystem by providing crane solutions for wind energy projects and are progressively expanding our presence in the Wind Power EPC segment. We also contribute to environmental conservation through ongoing tree plantation initiatives, with over 3,000 trees planted as of March 31, 2026.

The health, safety, and well-being of our workforce remain paramount. We have implemented comprehensive measures to ensure a safe and secure working environment across all operations. From a governance perspective, we uphold high standards of ethics, integrity, and transparency in all business dealings.

Our operations across the value chain are guided by principles of responsibility, sustainability, and ethical conduct. We believe that integrating ESG considerations into our operations is essential for long-term business success and, through our collective efforts, we aim to contribute to a sustainable and inclusive future.

Mr. Rishi C. Sanghvi

Managing Director

DIN: 08220906

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

Mr. Rishi C. Sanghvi, Managing Director

Mr. Pradeep Mehta, Chief Financial Officer

- 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

Mr. Rishi C. Sanghvi, Managing Director

Mr. Pradeep Mehta, Chief Financial Officer

## Business Responsibility & Sustainability Report (Contd.)

### 10 Details of Review of NGRBCs by the Company

| Subject for Review                                                                                                | Indicate whether review was undertaken by<br>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                                                        | Director                                                                                         |    |    |    |    |    |    |    |    |
| b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | Director                                                                                         |    |    |    |    |    |    |    |    |

| Subject for Review                                                                                                              | Frequency (Annually/Half yearly/Quarterly/<br>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               | Quarterly                                                               |                |                |    |    |                |    |    |    |
| 11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). | No                                                                      | Yes            | Yes            | No | No | Yes            | No | No | No |
| If yes, provide name of the agency.                                                                                             | ,                                                                       | Bureau Veritas | Bureau Veritas | ,  | ,  | Bureau Veritas | ,  | ,  | ,  |

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

## Business Responsibility & Sustainability Report (Contd.)

### 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                | 5                                                      | <ul style="list-style-type: none"> <li>Governance and Regulatory Compliance Framework</li> <li>Risk Management, Cybersecurity and ESG Commitments</li> <li>Business Strategy and Statutory Compliance Overview</li> </ul>                                                                                                                                                                                                              | 100%                                                                       |
| Key Managerial Personnel          | 5                                                      | <ul style="list-style-type: none"> <li>Regulatory Updates and Compliance Awareness</li> <li>Corporate Governance and Companies Act Framework</li> <li>SEBI Regulatory Requirements and ESG Integration</li> <li>Cybersecurity Risk and Enterprise Risk Management</li> </ul>                                                                                                                                                           | 100%                                                                       |
| Employees other than BOD and KMPs | 20                                                     | <ul style="list-style-type: none"> <li>Team Building</li> <li>The Art of Giving Feedback</li> <li>Prarambh – Policies, Code of Conduct &amp; POSH</li> <li>Value Addition Training Feedback</li> <li>Level Grade Designation Roll Out Session</li> <li>Negotiation Skills</li> <li>Culture Value Cascade Session</li> <li>Health Insurance Awareness Session</li> <li>Workshop – Client-First Culture &amp; Design Thinking</li> </ul> | 100%                                                                       |
| Workers                           |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                            |

## Business Responsibility & Sustainability Report (Contd.)

### 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 |                                                                   |

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

Yes

If Yes, provide details in brief

SML demonstrates a strong commitment to ethical business conduct through the implementation of a comprehensive Anti-Bribery and Anti-Corruption Policy. This policy provides a structured framework outlining expected standards of ethical behaviour across the organisation.

It reinforces a strict zero-tolerance approach towards bribery and corruption and ensures the availability of transparent reporting mechanisms for raising concerns. Through adherence to these principles of integrity, transparency, and accountability, SML continues to strengthen stakeholder confidence and trust.

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

<https://sanghvicranes.com/wp-content/uploads/2025/11/Anti-bribery-and-Anti-Corruption-Policy.pdf>

### 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          |

## Business Responsibility & Sustainability Report (Contd.)

### 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          | NA     | 0          | NA     |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0          | NA     | 0          | NA     |

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

Not Applicable, as no instances of fines, penalties, or actions related to corruption or conflicts of interest were reported during the year.

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

| Particular                          | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 27         | 27         |

### 9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

| Parameter                  | Metrics                                                                                | FY 2025-26 | FY 2024-25 |
|----------------------------|----------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                               | 0%         | 0%         |
|                            | b. Number of trading houses where purchases are made from                              | 0          | 0          |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses    | 0%         | 0%         |
| Concentration of Sales     | a. Sales to dealers/distributors as % of total sales                                   | 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) | 95.11%     | 97.29%     |
|                            | d. Investments                                                                         | 27.62%     | 5.10%      |

### Leadership Indicators

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

During the financial year, the Company did not conduct formal, structured BRSR awareness programmes for all value chain partners. However, limited awareness sessions and on-site briefings on safe crane handling practices, lifting operations, and related safety protocols were conducted for select vendors involved in operational activities. Additionally, the Supplier Code of Conduct is communicated to relevant partners to promote responsible and compliant business practices.

## Business Responsibility & Sustainability Report (Contd.)

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

Yes

#### If Yes, provide details of the same.

SML has put in place structured mechanisms to identify, disclose, and manage conflicts of interest involving members of the Board. The Company has implemented a formal Conflict of Interest Policy applicable across the organisation, along with a Code of Conduct for Directors and Senior Management that specifically governs potential conflict situations.

Board members are required to provide annual declarations confirming compliance with the Code of Conduct, ensuring transparency and accountability in decision-making processes.

Web-link: <https://www.sanghvicranes.com/investor/company-policies/>

### 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        | 0%         | 0%         | -                                                           |
| 2       | Capex      | 0%         | 0%         | -                                                           |

### 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?

0%

### 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) | NA |
| (b) | E-waste                        | NA |
| (c) | Hazardous waste                | NA |
| (d) | other waste                    | NA |

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

No



## Business Responsibility & Sustainability Report (Contd.)

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

Not Applicable

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

Not Applicable

### Leadership Indicators

**1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No)**

No

**If yes, provide details in the following format?**

Sanghvi Movers Limited has not conducted any Life Cycle Assessment (LCA) during the reporting period, as its operations are service-based in nature, primarily involving crane hiring and project-based equipment deployment. The environmental aspects are managed through operational controls and efficiency measures at site level.

**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.**

| Sr. No.        | Name of Product/Service | Description of the risk/ concern | Action Taken |
|----------------|-------------------------|----------------------------------|--------------|
| Not Applicable |                         |                                  |              |

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

| Sr. No.        | Indicate input material | Recycled or re-used input material to total material (In % to Total Material considering the Value) |            |
|----------------|-------------------------|-----------------------------------------------------------------------------------------------------|------------|
|                |                         | FY 2025-26                                                                                          | FY 2024-25 |
| Not Applicable |                         |                                                                                                     |            |

**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:**

| Sr. No. | Particular                     | FY 2025-26      |                  |                         | FY 2024-25      |                  |                         |
|---------|--------------------------------|-----------------|------------------|-------------------------|-----------------|------------------|-------------------------|
|         |                                | Re-Used (In MT) | Recycled (In MT) | Safely Disposed (In MT) | Re-Used (In MT) | Recycled (In MT) | Safely Disposed (In MT) |
| 1       | Plastics (including packaging) | Not Applicable  |                  |                         |                 |                  |                         |
| 2       | E waste                        |                 |                  |                         |                 |                  |                         |
| 3       | Hazardous waste                |                 |                  |                         |                 |                  |                         |
| 4       | Other waste                    |                 |                  |                         |                 |                  |                         |

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

| Sr. No.        | Indicate product category | Reclaimed products and their packaging materials (as % of total products sold in respective category) |
|----------------|---------------------------|-------------------------------------------------------------------------------------------------------|
| Not Applicable |                           |                                                                                                       |

## Business Responsibility & Sustainability Report (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<br>(A)              | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                                |                           | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent employees            |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 306                       | 306              | 100%       | 306                | 100%       | NA                 | NA         | 0                  | 0%         | 0                   | 0%         |
| Female                         | 27                        | 27               | 100%       | 27                 | 100%       | 27                 | 100%       | NA                 | NA         | 0                   | 0%         |
| Total                          | 333                       | 333              | 100%       | 333                | 100%       | 27                 | 100%       | 0                  | 0%         | 0                   | 0%         |
| Other than permanent employees |                           |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                           | 163                       | 163              | 100%       | 163                | 100%       | NA                 | NA         | 0                  | 0%         | 0                   | 0%         |
| Female                         | 0                         | 0                | 0%         | 0                  | 0%         | 0                  | 0%         | 0                  | 0%         | 0                   | 0%         |
| Total                          | 163                       | 163              | 100%       | 163                | 100%       | 0                  | 0%         | 0                  | 0%         | 0                   | 0%         |

##### 1. b. Details of measures for the well-being of workers:

| Category                     | % of workers covered by |                  |            |                    |            |                    |            |                    |            |                     |            |
|------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                              | Total<br>(A)            | Health insurance |            | Accident insurance |            | Maternity benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                              |                         | Number<br>(B)    | %<br>(B/A) | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| Permanent workers            |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | 108                     | 108              | 100%       | 108                | 100%       | NA                 | NA         | 0                  | 0%         | 0                   | 0%         |
| Female                       | 0                       | 0                | 0%         | 0                  | 0%         | 0                  | 0%         | NA                 | NA         | 0                   | 0%         |
| Total                        | 108                     | 108              | 100%       | 108                | 100%       | 0                  | 0%         | 0                  | 0%         | 0                   | 0%         |
| Other than permanent workers |                         |                  |            |                    |            |                    |            |                    |            |                     |            |
| Male                         | 2,199                   | 0                | 0%         | 2199               | 100%       | NA                 | NA         | 0                  | 0%         | 0                   | 0%         |
| Female                       | 3                       | 0                | 0%         | 3                  | 100%       | 0                  | 0%         | NA                 | NA         | 0                   | 0%         |
| Total                        | 2,202                   | 0                | 0%         | 2,202              | 100%       | 0                  | 0%         | 0                  | 0%         | 0                   | 0%         |

##### 1. 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 | 0.12%      | 0.07%      |

## Business Responsibility & Sustainability Report (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                      | 100%                                               | 100%                                           | Yes                                                  | 100.00%                                            | 100%                                           | Yes                                                  |
| Gratuity                | 100%                                               | 100%                                           | Yes                                                  | 97.67%                                             | 100%                                           | Yes                                                  |
| ESI                     | -                                                  | 100%                                           | Yes                                                  | -                                                  | 100%                                           | Yes                                                  |
| Others – NPS            | 7.81%                                              | -                                              | Yes                                                  | 5.98%                                              | -                                              | Yes                                                  |
| Others – Superannuation | 2.40%                                              | -                                              | Yes                                                  | 3.99%                                              | -                                              | Yes                                                  |

### 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?**

No

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

SML is committed to fostering an inclusive and accessible workplace for all individuals, including persons with disabilities. While our existing infrastructure may not yet fully align with the requirements of the Rights of Persons with Disabilities Act, 2016, the Company is proactively taking steps to enhance accessibility. In this regard, the Head Office, currently under construction, is being designed to incorporate appropriate accessibility features, reflecting our commitment to creating an inclusive and barrier-free work environment.

### 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.**

SML is committed to being an equal opportunity employer in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 (RPWD Act). The Company ensures that all employment-related decisions are driven by merit, competence, performance, and business requirements.

SML maintains a strict non-discrimination approach and does not differentiate on the basis of race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnicity, disability, or any other legally protected attribute. The Company's policies are designed to be fair, transparent, and aligned with its Code of Conduct, promoting a culture of diversity, equity, and inclusion.

Further, the Company ensures clearly defined terms of employment and provides equal access to training, development, and performance evaluation processes for all employees.

Weblink: <https://sanghvicranes.inclotech.com/wp-content/uploads/2025/11/Equal-Opportunity-Policy.pdf>

## Business Responsibility & Sustainability Report (Contd.)

### 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   | -                   | -              | -                   | -              |
| Female | 100%                | -              | -                   | -              |
| Total  | 100%                | -              | -                   | -              |

### 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    | <p>SML has established a structured grievance redressal mechanism accessible to all employees and workers for reporting concerns in a timely and confidential manner.</p> <p>a. Employees or workers who experience or witness any instance of sexual harassment are required to report the matter through the designated channel at <a href="mailto:sml.cs@sanghviglobal.com">sml.cs@sanghviglobal.com</a>, in line with the Company's zero-tolerance approach.</p> <p>b. The Company's Vigil Mechanism, Whistleblower Policy, and Anti-Sexual Harassment Policy provide formal channels to report concerns related to unethical conduct, fraud, or violations of the Code of Conduct.</p> <p>Complaints may be submitted via email at <a href="mailto:sml.cs@sanghviglobal.com">sml.cs@sanghviglobal.com</a> or through written communication placed in the designated drop box at the Company's registered office, ensuring transparency, accountability, and protection for the complainant.</p> |
| Other than Permanent Workers   | Yes    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Permanent Employees            | Yes    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 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 | 333                                                | 0                                                                                            | 0%      | 301                                                 | 0                                                                                            | 0%      |
| Male                      | 306                                                | 0                                                                                            | 0%      | 278                                                 | 0                                                                                            | 0%      |
| Female                    | 27                                                 | 0                                                                                            | 0%      | 23                                                  | 0                                                                                            | 0%      |
| Total Permanent Workers   | 108                                                | 0                                                                                            | 0%      | 105                                                 | 0                                                                                            | 0%      |
| Male                      | 108                                                | 0                                                                                            | 0%      | 105                                                 | 0                                                                                            | 0%      |
| Female                    | 0                                                  | 0                                                                                            | 0%      | 0                                                   | 0                                                                                            | 0%      |

## Business Responsibility & Sustainability Report (Contd.)

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

| Category  | FY 2025-26   |                                  |            |                         |            | FY 2024-25   |                                  |            |                         |            |
|-----------|--------------|----------------------------------|------------|-------------------------|------------|--------------|----------------------------------|------------|-------------------------|------------|
|           | Total<br>(A) | On Health and<br>Safety Measures |            | On Skill<br>Upgradation |            | Total<br>(D) | On Health and<br>Safety Measures |            | On Skill<br>Upgradation |            |
|           |              | Number<br>(B)                    | %<br>(B/A) | Number<br>(C)           | %<br>(C/A) |              | Number<br>(E)                    | %<br>(E/D) | Number<br>(F)           | %<br>(C/D) |
| Employees |              |                                  |            |                         |            |              |                                  |            |                         |            |
| Male      | 306          | 306                              | 100%       | 306                     | 100%       | 278          | 278                              | 100%       | 278                     | 100%       |
| Female    | 27           | 27                               | 100%       | 27                      | 100%       | 23           | 23                               | 100%       | 23                      | 100%       |
| Total     | 333          | 333                              | 100%       | 333                     | 100%       | 301          | 301                              | 100%       | 301                     | 100%       |
| Workers   |              |                                  |            |                         |            |              |                                  |            |                         |            |
| Male      | 108          | 108                              | 100%       | 108                     | 100%       | 105          | 105                              | 100%       | 105                     | 100%       |
| Female    | 0            | 0                                | 0%         | 0                       | 0%         | 0            | 0                                | 0%         | 0                       | 0%         |
| Total     | 108          | 108                              | 100%       | 108                     | 100%       | 105          | 105                              | 100%       | 105                     | 100%       |

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             | 306        | 199     | 65.03%  | 278        | 217     | 78.06%  |
| Female           | 27         | 25      | 92.59%  | 23         | 9       | 39.13%  |
| Total            | 333        | 224     | 67.27%  | 301        | 226     | 75.08%  |
| <b>Workers</b>   |            |         |         |            |         |         |
| Male             | 108        | 80      | 74.07%  | 105        | 75      | 71.43%  |
| Female           | 0          | 0       | 0%      | 0          | 0       | 0%      |
| Total            | 108        | 80      | 74.07%  | 105        | 75      | 71.43%  |

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?

SML places significant emphasis on safeguarding employee well-being by fostering a safe, healthy, and risk-resilient work environment across its operations. The Company's commitment to Occupational Health and Safety (OHS) is reinforced through its ISO 45001 certification, demonstrating alignment with globally recognised management system standards.

SML has instituted a structured OHS framework that defines its safety objectives, risk mitigation measures, and continuous improvement approach. A dedicated Environmental, Health and Safety (EHS) function is responsible for driving implementation, monitoring compliance, and ensuring adherence to applicable regulatory requirements and industry best practices.

Through a proactive and systematic approach to safety management, SML continues to mitigate operational risks and uphold high standards of workplace safety, thereby reaffirming its commitment to protecting the health, safety, and well-being of its employees and stakeholders.

## Business Responsibility & Sustainability Report (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?**

SML adopts a proactive and integrated approach to workplace safety, recognising it as a continuous risk management process. The Company has implemented a structured framework to systematically identify and mitigate potential hazards across operations. This includes periodic risk assessments for routine activities, supported by Job Safety Analyses (JSAs) to evaluate task-specific risks.

Hazard identification is further strengthened through regular safety audits and inspections, while learnings from incident investigations and near-miss reporting are leveraged to drive continuous improvement in safety practices. For non-routine and high-risk activities, SML follows a robust permit-to-work system along with detailed method statements to ensure all risks are comprehensively assessed and controlled prior to execution. Through this structured and preventive approach, SML ensures a safe and secure working environment for its employees and stakeholders.

### **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          |
| 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 workplace.**

SML places the highest priority on maintaining a safe, healthy, and risk-resilient work environment across all its operations. The Company has established a comprehensive Quality, Health, Safety, and Environment (QHSE) Policy, which forms the foundation of its Occupational Health and Safety (OHS) management approach. This is further strengthened by a robust OHS Management System (OHSMS) that integrates risk assessments, periodic safety audits, and continuous monitoring of workplace conditions.

Risk assessments are systematically undertaken to identify hazards and implement appropriate control and mitigation measures. Regular safety audits and inspections ensure adherence to safety standards while enabling continuous improvement through proactive identification and resolution of potential risks.

SML has also developed tailored OHS procedures for both site and office operations. For on-site activities, a detailed Site HSE Plan is followed, outlining safety protocols, risk controls, and emergency response mechanisms to ensure regulatory compliance and safe execution of operations.

To reinforce its safety culture, the Company undertakes structured training and awareness programmes. Employees undergo mandatory safety training covering key aspects such as workplace safety practices and emergency preparedness, along with role-specific training to enhance competency and ensure safe operations across all functions.

## Business Responsibility & Sustainability Report (Contd.)

### 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                                     | -       | 0                     | 0                                     | -       |
| Health & Safety    | 0                     | 0                                     | -       | 0                     | 0                                     | -       |

### 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.

No safety-related incidents or significant risks were identified during the reporting period; hence, no corrective actions were required

### Leadership Indicators

#### 1. Does the entity extend any life insurance or any compensatory package in the event of death of

##### (A) Employees (Y/N)

Yes

##### (B) Workers (Y/N)

Yes

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

SML has established mechanisms to promote compliance with applicable statutory requirements across its value chain. This includes incorporating compliance expectations within contractual agreements, obtaining necessary declarations and confirmations from partners, and undertaking periodic reviews of key vendors. SML also conducts due diligence for critical partners and encourages timely adherence through continuous engagement and monitoring mechanisms. Any instances of non-compliance are addressed through appropriate corrective actions and follow-up measures to ensure sustained compliance.

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

| Particular | 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                               | FY 2024-25 | FY 2025-26                                                                                                                                        | FY 2024-25 |
| Employees  | 0                                        | 0          | 0                                                                                                                                                 | 0          |
| Workers    | 0                                        | 0          | 0                                                                                                                                                 | 0          |

## Business Responsibility & Sustainability Report (Contd.)

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

No

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

| Particulars                 | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---------------------------------------------------------------------------------------------|
| Health and safety practices | 100%                                                                                        |
| Working Conditions          | 100%                                                                                        |

\*All vendors of SML are aligned with the Supplier Code of Conduct, ensuring adherence to responsible and sustainable business practices across the value chain.

### 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.

Any identified gaps are addressed through appropriate corrective actions, with SML offering consultation and support to value chain partners as and when required to ensure adherence to health and safety and working condition standards.

### 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.

SML is committed to the well-being of its stakeholders and has established a formal Stakeholder Engagement Policy to guide its interactions. The Company follows a structured approach to stakeholder identification and engagement, comprising stakeholder mapping, classification of internal and external stakeholders, assessment based on influence and impact, and selection of appropriate communication channels.

This systematic framework enables effective and meaningful engagement, allowing SML to proactively understand and address stakeholder expectations, concerns, and priorities.



## Business Responsibility & Sustainability Report (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                                                                                          |
|----------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers                                                                  | No                                                    | Emails, letters, social media, website, in-person events, external events, customer meets, etc                                                | Annually, as and when required                                                     | <ul style="list-style-type: none"> <li>Regular customer interaction like service feedback,</li> <li>customer queries, payment enquiries,</li> <li>project status</li> </ul>              |
| Employees                                                                  | No                                                    | Emails, Letters, Townhall, Physical meetings                                                                                                  | As and when required                                                               | <ul style="list-style-type: none"> <li>Training, awareness, complaints and grievances,</li> <li>performance review and appraisal, feedback,</li> <li>Team building activities</li> </ul> |
| Shareholder                                                                | No                                                    | Emails, letters, communications through stock exchanges, and uploading on company website                                                     | Annually and Event based                                                           | <ul style="list-style-type: none"> <li>To inform about the performance of the Company, major developments, and</li> <li>other relevant updates</li> </ul>                                |
| Suppliers                                                                  | No                                                    | Emails, letters, in-person meetings, periodical meetings                                                                                      | As and when Required                                                               | <ul style="list-style-type: none"> <li>On-time delivery of spares, services,</li> <li>providing direct market feedback</li> </ul>                                                        |
| On-time delivery of spares, services, and providing direct market feedback | No                                                    | Statutory reporting, online filings, participation in seminars, webinars.                                                                     | Need based                                                                         | <ul style="list-style-type: none"> <li>Timely submission of compliance documents to regulatory bodies,</li> <li>stock exchanges, and other regulators</li> </ul>                         |

## Business Responsibility & Sustainability Report (Contd.)

### 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.**

SML has established structured stakeholder engagement mechanisms to facilitate consultation on economic, environmental, and social topics. Inputs are gathered through various engagement platforms such as meetings, interactions, and periodic assessments, and are consolidated by management and communicated to the Board and relevant committees for review and consideration. The Board periodically reviews key ESG matters to ensure alignment with strategic priorities and sustainability objectives.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).**

Yes

**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.**

The Company engages with key stakeholders, including customers, employees, and local communities, through regular interactions and feedback mechanisms. The inputs received are considered in strengthening safety practices, improving operational efficiency, and enhancing environmental and social performance.

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

The Company engages with vulnerable and marginalised groups through its CSR and community initiatives. Based on identified needs, it undertakes actions in areas such as education, healthcare, and livelihood support, contributing to inclusive socio-economic development.

### 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            | 333        | 333                                  | 100%    | 301        | 64                                   | 21.26%  |
| Other than permanent | 163        | 163                                  | 100%    | 154        | 0                                    | 0.00%   |
| Total Employees      | 496        | 496                                  | 100%    | 455        | 64                                   | 14.07%  |
| <b>Workers</b>       |            |                                      |         |            |                                      |         |
| Permanent            | 108        | 108                                  | 100%    | 105        | 105                                  | 100%    |
| Other than permanent | 2,202      | 2,202                                | 100%    | 1,985      | 1,985                                | 100%    |
| Total Workers        | 2,310      | 2,310                                | 100%    | 2,090      | 2,090                                | 100%    |

## Business Responsibility & Sustainability Report (Contd.)

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

| Category             | FY 2025-26   |                          |            |                           |            | FY 2024-25   |                          |            |                           |         |
|----------------------|--------------|--------------------------|------------|---------------------------|------------|--------------|--------------------------|------------|---------------------------|---------|
|                      | Total<br>(A) | Equal to<br>Minimum Wage |            | More than<br>Minimum Wage |            | Total<br>(D) | Equal to<br>Minimum Wage |            | More than<br>Minimum Wage |         |
|                      |              | No. (B)                  | %<br>(B/A) | No. (C)                   | %<br>(C/A) |              | No. (E)                  | %<br>(E/D) | No. (F)                   | % (F/D) |
| Employees            |              |                          |            |                           |            |              |                          |            |                           |         |
| Permanent            |              |                          |            |                           |            |              |                          |            |                           |         |
| Male                 | 306          | 0                        | 0%         | 306                       | 100%       | 278          | 0                        | 0%         | 278                       | 100%    |
| Female               | 27           | 0                        | 0%         | 27                        | 100%       | 23           | 0                        | 0%         | 23                        | 100%    |
| Total                | 333          | 0                        | 0%         | 333                       | 100%       | 301          | 0                        | 0%         | 301                       | 100%    |
| Other than Permanent |              |                          |            |                           |            |              |                          |            |                           |         |
| Male                 | 163          | 0                        | 0%         | 163                       | 100%       | 154          | 0                        | 0%         | 154                       | 100%    |
| Female               | 0            | 0                        | 0%         | 0                         | 0%         | 0            | 0                        | 0%         | 0                         | 0%      |
| Total                | 163          | 0                        | 0%         | 163                       | 100%       | 154          | 0                        | 0%         | 154                       | 100%    |
| Workers              |              |                          |            |                           |            |              |                          |            |                           |         |
| Permanent            |              |                          |            |                           |            |              |                          |            |                           |         |
| Male                 | 108          | 0                        | 0%         | 108                       | 100%       | 105          | 0                        | 0%         | 105                       | 100%    |
| Female               | 0            | 0                        | 0%         | 0                         | 0%         | 0            | 0                        | 0%         | 0                         | 0%      |
| Total                | 108          | 0                        | 0%         | 108                       | 100%       | 105          | 0                        | 0%         | 105                       | 100%    |
| Other than Permanent |              |                          |            |                           |            |              |                          |            |                           |         |
| Male                 | 2,199        | 0                        | 0%         | 2,199                     | 100%       | 1,980        | 0                        | 0%         | 1,980                     | 100%    |
| Female               | 3            | 0                        | 0%         | 3                         | 100%       | 5            | 0                        | 0%         | 5                         | 100%    |
| Total                | 2,202        | 0                        | 0%         | 2,202                     | 100%       | 1,985        | 0                        | 0%         | 1,985                     | 100%    |

### 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)         | 1      | 6,47,02,445                                             | -      | -                                                       |
| Key Managerial Personnel         | 4      | 1,45,59,490                                             | -      | -                                                       |
| Employees other than BOD and KMP | 608    | 4,65,994                                                | 43     | 4,31,405                                                |
| Workers                          | 3,965  | 1,27,884                                                | 4      | 2,71,750                                                |

Note:

- 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.
- 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 | 6.19%      | 4.36%      |

## Business Responsibility & Sustainability Report (Contd.)

### 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.

Yes, SML has established a structured grievance redressal mechanism through a Complaint Enquiry Committee comprising senior management representatives. The Committee is responsible for addressing complaints in a timely and effective manner. The Company adopts a proactive approach towards managing grievances, including those related to potential human rights concerns, ensuring fair resolution in line with ethical and regulatory standards.

### 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                             | 0                     | 0                                     | -       | 0                     | 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.

SML is committed to maintaining a safe, inclusive, and harassment-free workplace through the implementation of a robust Prevention of Sexual Harassment (POSH) Policy, which outlines clear procedures for reporting and addressing incidents, reflecting a zero-tolerance approach to such behaviour.

The policy is applicable to employees across all genders and sexual orientations and encourages reporting of concerns without fear of retaliation. An Internal Complaints Committee (ICC) has been constituted to ensure fair, confidential, and impartial investigation of complaints, safeguarding the rights of all parties involved. The Committee also recommends appropriate corrective and disciplinary actions to address and remediate any instances of misconduct.

Through this structured framework, SML fosters a respectful, equitable, and safe work environment, enabling employees to raise concerns with confidence and assurance.

## Business Responsibility & Sustainability Report (Contd.)

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

Yes

### 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.

Not Applicable

### Leadership Indicators

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

During the reporting period, SML did not report any human rights grievances requiring modifications to existing policies or business processes, and accordingly, no changes were made.

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

SML has not undertaken a formal human rights due diligence exercise during the reporting period.

#### 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/No)

Yes

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

| Name of the Assessment*          | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual harassment                | 100%                                                                                        |
| Discrimination at workplace      | 100%                                                                                        |
| Child Labour                     | 100%                                                                                        |
| Forced Labour/Involuntary Labour | 100%                                                                                        |
| Wages                            | 100%                                                                                        |
| Others – please specify          |                                                                                             |

\*All vendors of SML are aligned with the Supplier Code of Conduct, ensuring adherence to responsible and sustainable business practices across the value chain.

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

SML undertakes appropriate corrective actions to address any risks or concerns identified through assessments of value chain partners. This includes engagement with partners to implement necessary improvements, provision of guidance/support as required, and continuous monitoring to ensure adherence to the Supplier Code of Conduct and responsible business practices.



## Business Responsibility &amp; Sustainability Report (Contd.)

**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<br>(in Giga Joules) | FY 2024-25<br>(in Giga Joules) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| <b>From renewable sources</b>                                                                                                                                               |                                |                                |
| Total electricity consumption (A)                                                                                                                                           | 377                            | 49.72                          |
| Total fuel consumption (B)                                                                                                                                                  | -                              | -                              |
| Energy consumption through other sources (C.)                                                                                                                               | -                              | -                              |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                                 | <b>377</b>                     | <b>49.72</b>                   |
| <b>From non-renewable sources</b>                                                                                                                                           |                                |                                |
| Total electricity consumption (D)                                                                                                                                           | 2,035.09                       | 1,752.89                       |
| Total fuel consumption (E)                                                                                                                                                  | 75,450.37                      | 41,603.48                      |
| Energy consumption through other sources (F)                                                                                                                                | 0                              | 0                              |
| Total energy consumed from non-renewable sources (D+E+F)                                                                                                                    | 77,485.45                      | 43,356.37                      |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                                  | <b>77,862.46</b>               | <b>43,406.09</b>               |
| <b>Energy intensity per rupee of turnover</b> [Total energy consumed (in GJ)/Revenue from operations (in rupees)]                                                           | 0.000011507                    | 0.0000080241                   |
| <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] | 0.0002351455                   | 0.0001655837                   |
| <b>Energy intensity in terms of physical output</b> [Total energy consumed (in GJ)/<mention the physical output details>]                                                   | NA                             | NA                             |
| Energy 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?</b>                                                        |                                | No                             |
| <b>If yes, name of the external agency.</b>                                                                                                                                 | -                              |                                |

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, which is 20.34

**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

## Business Responsibility & Sustainability Report (Contd.)

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

| Parameter                                                                                                                                                                    | FY 2025-26    | FY 2024-25    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                                            |               |               |
| (i) Surface water                                                                                                                                                            | 0             | 0             |
| (ii) Groundwater                                                                                                                                                             | 0             | 0             |
| (iii) Third party water                                                                                                                                                      | 3,578.76      | 440.00        |
| (iv) Seawater/desalinated water                                                                                                                                              | 0             | 0             |
| (v) Others – <Rainwater>                                                                                                                                                     | 0             | 0             |
| <b>Total volume of water withdrawal (in kilolitres)<br/>(i + ii + iii + iv + v)</b>                                                                                          | 3,578.76      | 440.00        |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                                     | <b>715.75</b> | <b>440.00</b> |
| <b>Water intensity per rupee of turnover</b> [Total water consumption (in KL)/Revenue from operations (in rupees)]                                                           | 0.0000001063  | 0.0000000813  |
| <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] | 0.0000021616  | 0.0000016805  |
| <b>Water intensity in terms of physical output</b> [Total water consumption (in KL)/<mention the physical output details>]                                                   | NA            | NA            |
| 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>                                                                                                                                  | -             |               |

Current year data include sites water consumption at the mobile locations where our cranes were working

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

| Parameter                                                                    | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------|------------|------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |            |            |
| <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                                                                 | 2,863.01   | 440.00     |
| With treatment – please specify level of treatment                           | -          | -          |

## Business Responsibility & Sustainability Report (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>2,863.01</b> | <b>440.00</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>                                                                                | -               |               |

Note:

The water consumed at the office is primarily used for washroom and domestic purposes. The resulting wastewater is discharged directly into the Government managed municipal sewage system for treatment.

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

No

**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:

| Parameter                                                                                                                  | Please specify unit | FY 2025-26 | FY 2024-25 |
|----------------------------------------------------------------------------------------------------------------------------|---------------------|------------|------------|
| NOx                                                                                                                        | mg/nm <sup>3</sup>  | 27.03      | 11.90      |
| SOx                                                                                                                        | mg/nm <sup>3</sup>  | 19.64      | 18.05      |
| Particulate matter (PM)                                                                                                    | mg/nm <sup>3</sup>  | 30.19      | 28.10      |
| Persistent organic pollutants (POP)                                                                                        | -                   |            | 0          |
| Volatile organic compounds (VOC)                                                                                           | -                   |            | 0          |
| Hazardous air pollutants (HAP)                                                                                             | -                   |            | 0          |
| Others – please specify                                                                                                    |                     |            |            |
| <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>                                                                                |                     | -          |            |

### 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                                                    | 5,808.40     | 3,080.78     |
| <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                                                    | 401.36       | 353.79       |
| <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/Revenue from operations (in rupees)                | 0.0000009220 | 0.0000006349 |
| <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] | Metric tonnes of CO <sub>2</sub> equivalent/Revenue from operations in rupees adjusted for PPP | 0.0000187535 | 0.0000131174 |



## Business Responsibility & Sustainability Report (Contd.)

| Parameter                                                                                                                                                                               | Unit | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------|------------|
| <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> |      | NA         | NA         |
| 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>                                                              |      |            | No         |
| <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 19 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.

The Company has installed solar plants at our registered office and main workshop in Sate, Maharashtra, with capacities of 90 KW and 30 KW respectively.

These installations support the Company's transition towards renewable energy, reduce dependence on conventional grid electricity, and contribute to lowering its greenhouse gas emissions.

### 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>                                                                                                                          |              |              |
| <b>Plastic waste (A)</b>                                                                                                                                                 | 0            | 0.05         |
| <b>E-waste (B)</b>                                                                                                                                                       | 0            | 0.19         |
| <b>Bio-medical waste (C)</b>                                                                                                                                             | 0            | 0            |
| <b>Construction and demolition waste (D)</b>                                                                                                                             | 0            | 0            |
| <b>Battery waste (E)</b>                                                                                                                                                 | 0.48         | 0.84         |
| <b>Radioactive waste (F)</b>                                                                                                                                             | 0            | 0            |
| <b>Other Hazardous waste. Please specify, if any. (G)</b>                                                                                                                | 2.20         | 2.99         |
| <b>Other Non-hazardous waste generated (H). Please specify, if any.</b> (Break-up by composition i.e. by materials relevant to the sector)                               | 5.20         | 0            |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                               | <b>7.88</b>  | <b>4.07</b>  |
| <b>Waste intensity per rupee of turnover</b> [Total waste generated (in MT)/Revenue from operations (in rupees)]                                                         | 0.0000000012 | 0.0000000008 |
| <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 | 0.0000000238 | 0.0000000155 |
| <b>Waste intensity in terms of physical output</b> Total waste generated (in MT)/<mention the physical output details>                                                   | NA           | NA           |
| <b>Waste intensity (optional)</b> – 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>                                                                                                                              | -            |              |

## Business Responsibility & Sustainability Report (Contd.)

**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                    | 0          | 0          |
| (ii) Re-used                    | 0          | 0          |
| (iii) Other recovery operations | 0          | 0          |
| <b>Total</b>                    | <b>0</b>   | <b>0</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                | 0           | 0           |
| (ii) Landfilling                | 0           | 0           |
| (iii) Other disposal operations | 7.88        | 4.07        |
| <b>Total</b>                    | <b>7.88</b> | <b>4.07</b> |

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)** **No**

**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.**

SML is committed to responsible waste management as an integral part of its sustainability strategy. The Company prioritises recycling and environmentally sound disposal practices across its operations, supported by effective waste segregation systems that ensure recyclable materials are systematically diverted from landfill.

In alignment with circular economy principles, SML operates a composting facility at its registered office in Pune, which converts organic waste into nutrient-rich compost. This initiative contributes to waste reduction, resource recovery, and supports sustainable agricultural practices.

**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. |
|---------|--------------------------------|--------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
|---------|--------------------------------|--------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------|

No operations/offices in/around ecologically sensitive areas

**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 |
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-----------------------------------------------------------|------------------------------------------------|-------------------|

No with the applicable environmental law/regulations/guidelines in India.

## Business Responsibility & Sustainability Report (Contd.)

### 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 compliant with the applicable environmental law/regulations/guidelines in India. |                                        |                                                                                                       |                                 |

### 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

\* The Company does not operate in a water-stressed area, and water is not a material resource for its operations. Water consumption is limited primarily to domestic purposes, such as drinking and sanitation. Consequently, the Company's operations have a negligible impact on local water resources.

#### 2. 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) | TCO <sub>2</sub> e                               | 1,676.12     | -          |
| <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)]                                  | TCO <sub>2</sub> e/Revenue From Operation Rupees | 0.0000002489 | -          |
| 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>                                                                                                                                  |                                                  |              |            |

Note:

Scope 3 emissions include emission from the category 3: Fuel and Fuel related activities, Category 5: Waste generated in Operations, Category 7: Employee Commute.

#### 3. With respect to the ecologically sensitive areas reported at Question 11 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 as no operations/offices in/around ecologically sensitive areas

#### 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:

**Initiative undertaken Details of the initiative (Web-link, if any, may be provided along-with summary) Outcome of the initiative Corrective action taken, if any**

Renewable energy Generation through on site solar The Company has installed rooftop solar power systems

## Business Responsibility & Sustainability Report (Contd.)

at its Satta facility and Head Office to increase the use of renewable energy and reduce dependence on conventional grid electricity. The share of renewable energy in operations, reduced dependence on conventional energy sources, and contributed to lowering the Company's greenhouse gas emissions and energy costs.

**Recycling of Used Oil and Lubricants** The Company has established a system for recycling used oil and lubricants generated from the maintenance of cranes and other equipment. The recovered oil is processed for reuse in suitable applications, minimizing waste generation and promoting resource efficiency. Reduced hazardous waste generation, improved resource utilization through recycling, ensured environmentally responsible disposal of waste oil, and supported the Company's circular economy initiatives.

### 5. Does the entity have a business continuity and disaster management plan? (Yes/No)

The Company has established a Business Continuity and Disaster Management Plan to ensure the continuity of critical business operations during emergencies or unforeseen disruptions. The plan includes risk identification, emergency response procedures, roles and responsibilities, communication protocols, data backup and recovery measures, and periodic review of business-critical processes. Employees are made aware of emergency procedures through training and awareness programs.

### 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.

During the reporting period, no significant adverse environmental impacts were identified arising from the Company's value chain. SML continues to proactively engage with its value chain partners through its Supplier Code of Conduct and ongoing monitoring mechanisms to promote responsible environmental practices and mitigate potential risks.

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

100%

*\*All vendors of SML are aligned with the Supplier Code of Conduct, ensuring adherence to responsible and sustainable business practices across the value chain.*

### 8. How many Green Credits have been generated or procured:

|                                                                                                 |   |
|-------------------------------------------------------------------------------------------------|---|
| a. By the listed entity                                                                         | 0 |
| b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners | 0 |

### 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.

2

## Business Responsibility & Sustainability Report (Contd.)

### 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       | Maharashtra Chamber of Commerce Industries and Agriculture | State                                                                             |
| 2       | Crane Owners Association of India                          | 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 |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

### Leadership Indicators

#### 1. Details of public policy positions advocated by the entity:

The Company does not independently formulate or advocate for any specific public policy positions. However, it may participate in industry forums or associations from time to time and provide inputs on sector-related matters in a consultative capacity, in compliance with applicable laws.

### 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 has been conducted in FY 2025-26. |                      |                      |                                                           |                                                |                   |

#### 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 ₹) |
|----------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
| Not Applicable |                                          |       |          |                                         |                          |                                       |

## Business Responsibility & Sustainability Report (Contd.)

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

SML adopts a structured and participative approach to stakeholder engagement in its CSR initiatives. The Company seeks regular feedback from on-ground stakeholders to assess their participation, satisfaction, and overall impact of the programmes. It also maintains comprehensive documentation to evaluate the outcomes and effectiveness of past initiatives.

For all CSR projects, implementation partners actively engage with local communities at each stage of the project lifecycle, ensuring continuous dialogue and involvement. This collaborative approach strengthens community relationships, builds trust, and enables timely identification and resolution of concerns.

### 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 | 4.70%      | 2.59%      |
| Directly from within India                  | 95.16%     | 97.05%     |

### 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        | 12.23%     | 8.30%      |
| Semi-urban   | 22.21%     | 15.33%     |
| Urban        | 55.43%     | 73.85%     |
| Metropolitan | 10.13%     | 2.52%      |

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

### 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):

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| Not applicable                               |                         |

#### 2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

| Sr. No. | State     | Aspirational District | Amount spent (In ₹) |
|---------|-----------|-----------------------|---------------------|
| 1       | PAN India | PAN India             | 1,08,57,000         |

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

Yes

#### b) From which marginalised/vulnerable groups do you procure?

The Company follows an inclusive sourcing approach and, wherever feasible, prioritises procurement from vulnerable and marginalised groups, including MSMEs, local suppliers, and underrepresented enterprises. This supports equitable economic development and is aligned with the Company's responsible sourcing framework and Supplier Code of Conduct.

## Business Responsibility & Sustainability Report (Contd.)

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

-

#### 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:

| Sr. No.        | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|----------------|------------------------------------------------------|-------------------------|-------------------------|------------------------------------|
| Not Applicable |                                                      |                         |                         |                                    |

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

#### 6. Details of beneficiaries of CSR Projects:

| Sr. No. | CSR Project                                                                                                               | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|---------|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1       | Education (Scholarships, School infrastructure, Literacy programmes, Computers to schools, AI-based agriculture training) | 500+                                        | 100%                                                       |
| 2       | Sports (Athlete training incl. para-athletes, wrestler support, fellowship exposure programmes)                           | 100+                                        | 100%                                                       |
| 3       | Environment (Climate innovation programme, sustainable agriculture practices, rural livelihood initiatives)               | Not Known                                   | 100%                                                       |
| 4       | Healthcare (Mental health programmes, support for differently-abled students, hearing-impaired school infrastructure)     | 200+                                        | 100%                                                       |

### 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.

SML places strong emphasis on customer satisfaction and actively seeks feedback to enhance service quality. The Company provides multiple communication channels, including digital platforms, in-person interactions, and on-site engagements, to facilitate effective stakeholder communication.

Customers may also raise queries or concerns through the dedicated email address at [sml.procurement@sanghviglobal.com](mailto:sml.procurement@sanghviglobal.com), enabling timely resolution and continuous improvement in service delivery.

## Business Responsibility & Sustainability Report (Contd.)

### 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 | NA                                |
| Safe and responsible usage                                  | 100%                              |
| Recycling and/or safe disposal                              | NA                                |

### 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                          | 0                        | 0                                 | -      | 2                        | 0                                 | -      |

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

| Particular        | Number | Reason 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)

Yes

#### If available, provide a web link of the policy

The Company has established a dedicated Cybersecurity and Data Privacy Policy, which is publicly accessible on its website at: [Cyber-Security-and-Data-Privacy-Policy.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.

Not Applicable

### 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

0

#### c. Impact, if any, of the data breaches

Not Applicable



## Business Responsibility & Sustainability Report (Contd.)

### Leadership Indicator

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

Details of the Company's services are available on the Company's official website and are also shared with clients through direct engagement and project discussions.

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

The Company ensures safe and responsible usage of crane rental services through provision of technical specifications, deployment of trained operators, and adherence to defined safety protocols and operational guidelines at project sites.

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

Not applicable, as the Company's services do not fall under essential services.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)**

Yes

**a. If yes, provide details in brief.**

The Company provides customers with necessary technical and operational details, including crane specifications, load capacities, and safety parameters, to ensure informed decision-making and safe execution of projects.

**b. 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