BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Business Responsibility and Sustainability Report

FY 2025-26

This document outlines the information and disclosures required from Sanmit Infra Limited (hereinafter referred to as “Sanmit Infra” or “the Company”) under each section of the BRSR, along with their relevance to the Company’s business operations. The Company’s key business activities include the trading of petroleum products, repair and installation of machinery and equipment, manufacturing of bitumen-based products such as bitumen emulsion, cold mix, San Super VG 40, and PMB, and the provision of road micro-surfacing services.

In alignment with its commitment to transparency and ethical growth, Sanmit Infra Ltd. presents its Business Responsibility and Sustainability Report (BRSR), pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Overall, the Company’s adherence to the BRSR framework reflects its steadfast dedication to operating as a socially responsible, inclusive, and transparent organization, contributing to sustainable development within the parameters of BRSR.

The numbers are rationalized in this year’s report, wherever required.

Section A:
General Disclosures

Section A is the opening identity layer of Sanmit Infra's BRSR, the document's foundational "who are we" chapter. It captures all corporate information about the Company as a publicly listed entity on BSE.

Section A provides an overview of Sanmit Infra’s diverse business operations and organisational profile. As a diversified company with operations across different sectors, the Company’s activities have varying environmental, social, and operational considerations.

Accordingly, the disclosures under Section A are important for helping stakeholders understand the scale, nature, and overall context of the Company’s operations, which provides a foundation for understanding the sustainability-related disclosures and commitments presented in the subsequent sections of the BRSR.

SANMIT INFRA LTD

SECTION-A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity:** L70109MH2000PLC288648

2. **Name of the Listed Entity:** Sanmit Infra Limited

3. **Year of incorporation:** 2000

4. **Registered office address:** 601, Makhija Royale, 6th Floor, S.V. Road, Khar (W) Mumbai City MH 400052 IN

5. **Corporate address:** 601, Makhija Royale, 6th Floor, S.V. Road, Khar (W) Mumbai City MH 400052 IN

6. **E-mail:** info@sanmitinfraltd.com, sanmitinfra@gmail.com

7. **Telephone:** 022-67429100, 022-25557474, 9223400434

8. **Website:** www.sanmitinfraltd.com

9. **Financial year for which reporting is being done:** FY 2025- 26

10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Ltd.	532435

11. **Paid-up Capital:** ₹15,80,07,500.00

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. Sanjay Makhija
Ph. No: 9223400434
Email: sanmitinfra@gmail.com

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):** All the disclosures made in this report are on a standalone basis for Sanmit Infra Ltd.

14. **Name of assessment or assurance provider:** Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

15. **Type of assessment or assurance obtained:** Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

II. Product/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.	Mining and quarrying	Trading of Petroleum Products	53.00
2.	Manufacturing	Repair & installation of machinery & equipment, motor vehicles	0.26
3.	Manufacturing	Manufacturing of Bitumen Emulsion, Coldmix, San Super VG 40, PMB	30.77
4.	Services	Road Microsurfacing	15.97

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

Sr. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Trading of Petroleum Products	467102	53.00
2.	Repair & installation of machinery & equipment, motor vehicles	331299	0.26
3.	Manufacturing of Bitumen Emulsion, Coldmix, San Super VG 40, PMB	192099	30.77
4.	Road Microsurfacing	421001	15.97

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	3*	4**	7
International	0	0	0

** Workshop at Wadala, Maharashtra; Plant at Rasayani, Maharashtra; and Storage yard at Balasore, Odisha.*
*** Offices at Maharashtra, Telangana, Gujarat, and Karnataka*

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

a. **Number of locations:**

Location	Number
National (No. of States)	5*
International (No. of countries)	0

** Maharashtra, Odisha, Telangana, Gujarat, Karnataka*

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

No export activities were undertaken by the Company during the reporting financial year.

c. **A brief on types of customers:**

The Company serves a diverse customer base comprising private limited companies, leading players in the steel industry, and municipal corporations. It additionally caters to the Health Department of the Government of Maharashtra, as well as contractors approved by NHAI and PWD.

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)**	49	38	77.55	11	22.45
2.	**Other than Permanent (E)**	0	0	0.00	0	0.00
3.	**Total employees (D + E)**	49	38	77.55	11	22.45
			Workers			
4.	**Permanent (F)**	0	0	0.00	0	0.00
5.	**Other than Permanent (G)**	48	48	100.00	0	0.00
6.	**Total workers (F + G)**	48	48	100.00	0	0.00

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	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	0	0	0.00	0	0.00
Differently Abled Workers						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than Permanent (G)	0	0	0.00	0	0.00
6.	Total workers (F + G)	0	0	0.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	8	1	12.50
Key Management Personnel**	2	1	50.00

** The CFO is also part of the Board of Directors.*
*** KMP includes CFO and CS.*

22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.72	9.09	17.20	16.33	27.27	19.72	22.73	42.11	28.57
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Sanmit Truevalue Infraprojects Pvt. Ltd.	Subsidiary	51.00	No

VI. CSR Details

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

II. Turnover (in Rs.) – 1,00,75,21,357.41

III. Net worth (in Rs.) – 38, 63, 30,272.56

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the aggrieved parties can raise their concerns by writing to INFO@sanmit.com	0	0	NA	0	0	NA
Investors (other than shareholders)	Not Applicable, as the Company does not have any investors other than its shareholders.						
Shareholders	Yes, shareholders can raise grievances through the SEBI SCORES platform (https://scores.sebi.gov.in/). Further, the shareholders also have the option to address their grievances by writing to INFO@sanmit.com.	3	0	All complaints resolved	0	0	NA
Employees and workers	Yes, the employees and workers can raise their concerns or grievance through multiple channels. They can use the designated email addresses: sanmitinfra@gmail.com and md@sanmitinfraltd.com. Further, employees can directly escalate their grievances to the Directors and senior management.	0	0	NA	0	0	NA
Customers	Customers can raise their complaints through sanmitinfra@gmail.com, or by calling the customer care numbers 022-67429100 or 922340043	0	0	NA	0	0	NA
Value Chain Partners	Yes, the aggrieved value chain partners can raise their concern by writing to INFO@sanmit.com	0	0	NA	0	0	NA

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

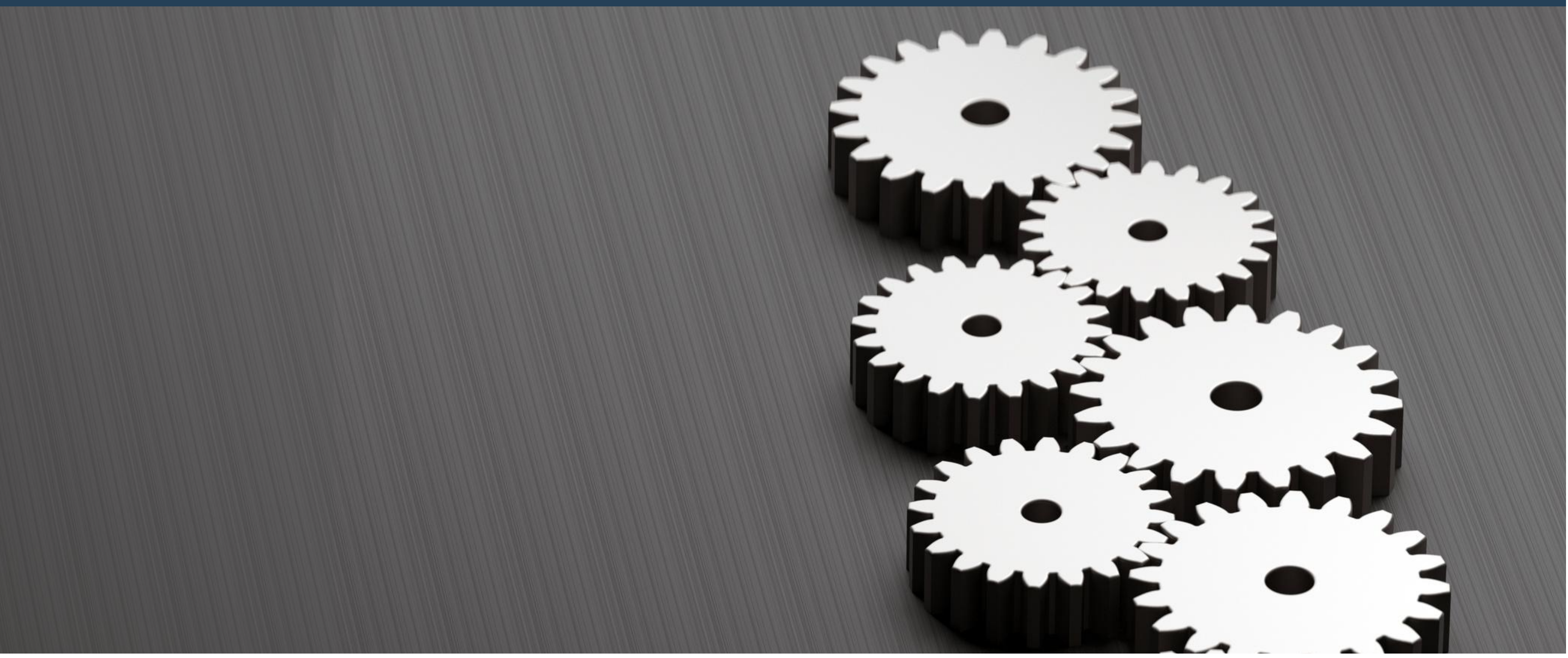
Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Waste and Hazardous Material Management	Risk	The Company recognises that improper management of waste and hazardous materials can pose environmental and health risks. While the Company does not generate biomedical waste through its operations, it manufactures microwave disinfection systems with ultraviolet radiation (UVR) designed for the treatment of biomedical waste generated by healthcare facilities. The responsible management of waste generated from the Company's own operations, including bitumen drums, remains important to prevent environmental contamination and ensure compliance with applicable regulations.	The Company has implemented waste management practices in line with applicable regulatory requirements. The Company manufactures microwave disinfection systems with ultraviolet radiation (UVR) for the treatment of biomedical waste generated by healthcare facilities. The dual-technology system is designed to disinfect hospital waste by eliminating bacteria and viruses and has been implemented through pilot projects in municipal and railway hospitals. For waste generated from its own operations, the Company follows responsible practices for managing bitumen drums. Bitumen is procured in drums from importers and transported to the Rasayani plant, where it is melted and stored in vertical tanks. The empty drums are collected by the authorised vendor, M/s Global Trading Company, for reconditioning and resale, supporting the responsible reuse and management of the drums.	Negative *There was no negative financial impact for the reporting year 2025-26
2.	Workplace Health and Safety	Opportunity	Workplace Health and Safety provides an opportunity to strengthen occupational health and safety practices across the Company's operations. Focus on employee and worker awareness, safety training, hazard identification and preventive measures can contribute to reducing workplace incidents, improving safety performance and promoting employee well-being. Strengthening such practices also supports business continuity and responsible business conduct.	NA	Positive

3.	Labour Practices	Risk	The Company recognises the importance of fair and responsible labour practices in promoting employee well-being and a positive workplace environment. This includes ensuring fair treatment, providing appropriate support and accessibility, and maintaining channels for employees to raise concerns and grievances. Strong labour practices also help the Company comply with applicable laws, support employee morale, and maintain a positive reputation.	The Company is committed to upholding human rights and promoting a fair and inclusive workplace through various measures. It ensures compliance with applicable labour laws and provides employees with channels to raise concerns and grievances through designated email addresses, as well as direct reporting to Directors and senior management. The Company also has a Whistle-blower Policy that enables employees to confidentially report concerns to the Audit Committee, which reviews and addresses reported matters appropriately. The Company has also made its premises accessible to persons with disabilities through facilities such as wheelchair-friendly ramps and lifts. These measures reflect the Company's commitment to creating an inclusive and accessible workplace, even though there are currently no differently abled employees.	Negative *There was no negative financial impact for the reporting year 2025-26
4.	Greenhouse Gas Emission	Risk	Climate change presents significant risks for a petroleum trading and distribution company, particularly due to greenhouse gas (GHG) emissions associated with its operations and value chain. While some emissions arise from the Company's own activities, additional emissions are associated with logistics and distribution carried out by third-party service providers. Managing these emissions is important for addressing climate-related risks, meeting regulatory requirements, and identifying opportunities to improve environmental performance.	To address climate change risks, the Company will focus on awareness and sensitisation programmes for third-party logistics and distribution partners to encourage the adoption of sustainable practices. This approach aims to improve the environmental performance of the Company's value chain, support its sustainability goals, and reduce associated climate-related risks.	Negative *There was no negative financial impact for the reporting year 2025-26
5.	Changing Economic Scenarios	Risk	Changes in global and domestic economic conditions, including fluctuations in crude oil and bitumen prices, interest rates, and government spending on infrastructure, may affect the Company's operations across its manufacturing, trading, and services segments.	The Company monitors relevant macroeconomic conditions, input price trends, and policy developments affecting its business operations. Its presence across manufacturing, trading, and services segments helps reduce dependence on any single business line.	Negative *There was no negative financial impact for the reporting year 2025-26

			As petroleum-derived products are key inputs for the Company’s operations, a significant increase in crude oil prices, including due to geopolitical developments in oil-producing regions, may increase input costs and affect margins. Similarly, slower economic growth or delays in the award of public infrastructure projects may reduce demand for the Company’s products and services, affecting revenue visibility and business growth.	Prudent financial planning and effective cost management further support the Company’s operational resilience amid changing market conditions.	

Section B:

Management & Process Disclosures



Section B discloses the governance architecture, management systems, and internal policies that enable Sanmit Infra to address all 9 NGRBC principles in a structured and accountable manner.

Managing Director Mr. Sanjay Makhija carries forward a legacy that began with Mr. Kanayalal C. Makhija in 1965. The Makhija Group's founding values of trustworthiness, professionalism, and experience continue to form the foundation of the Company's management philosophy.

Section B provides an opportunity for Sanmit Infra to demonstrate how these values are reflected in its governance practices and systems. Strong governance is particularly important for the Company given the nature and regulatory requirements of its diverse operations. Stakeholders, including customers, business partners, government authorities, employees, and investors, need confidence that the Company's sustainability commitments are supported by appropriate policies, clear responsibilities, effective accountability, and adequate oversight.

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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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
c. Web Link of the Policies, if available	Please refer the table below:								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	Risk Management Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/1.-RISK-MANAGEMENT-POLICY.pdf	P1, P2
2.	Nomination & Remuneration Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/2.-NOMINATION-AND-REMUNERATION-POLICY.pdf	P1, P5
3.	Dividend distribution policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/3.-DIVIDEND-DISTRIBUTION-POLICY.pdf	P1, P4
4.	Policy on Related Party Transactions	https://sanmitinfraltd.com/wp-content/uploads/2023/08/4.-POLICY-FOR-RELATED-PARTY-TRANSACTION.pdf	P1, P7
5.	Familiarization program for Independent Directors	https://sanmitinfraltd.com/wp-content/uploads/2023/08/5.-FAMILARIZATION-PROGRAMME-FOR-INDEPENDENT-DIRECTORS.pdf	P1
6.	Policy for determining Material Subsidiaries	https://sanmitinfraltd.com/wp-content/uploads/2023/08/7.-POLICY-FOR-DETERMINATION-OF-MATERIAL-EVENTS.pdf	P1
7.	Policy on determination of Materiality of events	https://sanmitinfraltd.com/wp-content/uploads/2023/08/7.-POLICY-FOR-DETERMINATION-OF-MATERIAL-EVENTS.pdf	P1
8.	Corporate Social Responsibility Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/8.-CSR-POLICY.pdf	P4, P8
9.	Code of Conduct for Non-Executive and Independent Directors	https://sanmitinfraltd.com/wp-content/uploads/2023/08/15.CODE-OF-CONDUCT-FOR-NON-EXECUTIVE-DIRECTORS.pdf	P1, P7
10.	Code of Conduct for Directors and Senior Management Personnel	https://sanmitinfraltd.com/wp-content/uploads/2023/08/9.-CODE-OF-CONDUCT-FOR-BOARD-AND-SENIOR-MANAGEMENT-PERSONNEL.pdf	P1, P7
11.	Whistle blower Policy and Vigil Mechanism Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/10.-WHISTLE-BLOWER-POLICY-AND-VIGIL-MECHANISM-POLICY.pdf	P1, P5
12.	Human Rights Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/11.-HUMAN-RIGHTS-POLICY.pdf	P3, P5

13.	Cyber security and Data Privacy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/12.-DATA-PRIVACY.pdf	P9
14.	Archival Policy	https://sanmitinfraltd.com/wp-content/uploads/2023/08/13.-ARCHIVAL-POLICY.pdf	P1
15.	Code of Practices and Procedures for Unpublished Price Sensitive Information	https://sanmitinfraltd.com/wp-content/uploads/2023/08/14.-CODE-OF-CONDUCT-FOR-UNPUBLISHED-PRICE-SENSITIVE-INFORMATION.pdf	P1
16.	Policy on the Terms and Conditions of Appointment of Independent Directors	https://sanmitinfraltd.com/wp-content/uploads/2023/08/16.-TERMS-AND-CONDITIONS-FOR-APPOINTMENT-OF-ID.pdf	P1

2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	No	Yes	No	Yes	No	No	No	Yes

4.	**Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	The following certifications have been obtained, for our units- 1. Rasayani Manufacturing Unit • ISO 9001:2015 (Quality Management Systems) • ISO 45001:2018 (Occupational health and safety management systems) • ISO/IEC 17025:2017 (General requirements for the competence of testing and calibration laboratories) 2. Mumbai Corporate Office • ISO 13485:2016 (Medical devices - Quality management systems - Requirements for regulatory purposes)
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	The Company is committed to adopting clean energy and reducing its dependence on conventional power sources. It continues to explore renewable and sustainable energy solutions that can help reduce greenhouse gas emissions while supporting long-term cost efficiency and energy security.
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Sanmit Infra Limited holds the view that responsible growth is achieved by balancing business performance with a strong focus on environmental stewardship, social responsibility, and sound governance practices. The Company remains committed to creating long-term value for its stakeholders by embedding sustainability principles across its operations and aligning its initiatives with evolving global standards. This approach continues to be guided by transparency, accountability, and a drive to continually improve operational practices.

The Company further upholds the highest levels of operational excellence through globally recognised certifications. The Rasayani Manufacturing Unit is certified to ISO 9001:2015 for Quality Management Systems, ISO 45001:2018 for Occupational Health and Safety Management Systems, and ISO/IEC 17025:2017 for Testing and Calibration Laboratories. The Mumbai Corporate Office holds certification to ISO 13485:2016 for Medical Devices Quality Management. The Company will continue to strengthen its practices, guided by its core values, in pursuit of building a resilient and sustainable future.

- Mr. Sanjay Makhija
  Managing Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sanjay Makhija Managing Director DIN: 00586770
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	The Company has established a Business Responsibility and Sustainability Committee, chaired by Mr. Sanjay Makhija, Managing Director. The Committee convenes meetings to address and deliberate on matters pertaining to the Business Responsibility and Sustainability Report, ensuring ethical and transparent disclosures.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director /Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow up action	The Board and its committees track and evaluate performance against all its policies diligently. Further regular follow-up actions are taken to ensure continuous improvement and alignment with the Company's commitments.									Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There were no instances of operational non-compliances reported during the year. The Board of Directors oversees compliance with relevant statutory requirements.									Need basis								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, during the reporting period, Dhir & Dhir Associates, a reputed law firm, carried out an evaluation to assess the effectiveness of the Company's policy implementation, with a primary emphasis on execution efficiency. In addition, respective department and business heads regularly review and assess these policies, with any proposed changes submitted to the management or the Board for approval.								

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

Questions	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	No	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	No	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	No	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	Yes	NA	NA	NA

SANMIT INFRA LTD

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.

Disclosures on Sanmit Infra's ethical standards, anti-corruption practices, transparent governance, and accountability mechanisms across all three business verticals.

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.

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	2	During the year, Board members and KMPs were apprised of various updates pertaining to business, regulatory, safety matters, etc.	100.00
Key Managerial Personnel	2		100.00
Employees other than BoD and KMPs	2	With an objective of creating awareness among employees and workers of the group on various principles, the training programmes were conducted on topics like Code of Conduct, Knowledge and Significance of Ethics and Integrity at Workplace, Health and Wellness, Safety awareness.	100.00
Workers	1		100.00

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

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (in INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine	The Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees or settlement amounts in the financial year.				
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment	The Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees or settlement amounts in the financial year.				
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
The Company remained fully compliant during the reporting period, with no monetary fines, penalties, or sanctions imposed.	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company does not maintain a separate Anti-Bribery and Anti-Corruption policy; however, its Code of Conduct includes a Fair Dealing clause that addresses ethical business practices and integrity across all operations.
https://sanmitinfraltd.com/wp-content/uploads/2023/08/9.-CODE-OF-CONDUCT-FOR-BOARD-AND-SENIOR-MANAGEMENT-PERSONNEL.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:**

	FY 2025-26	FY 2024-25
Directors	Nil. No disciplinary action was initiated by any law enforcement agency on grounds of bribery or corruption against any Director, KMP, employee, or worker of the Company during the reporting year.	
KMPs		
Employees		
Workers		

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

	FY 2025-26		FY 2024-25	
	Number	**Remarks**	**Number**	**Remarks**
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

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format[1]:**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	32.11	43.31

9. **Openness 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[2]:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a) Purchases from Trading houses as % of total purchases	0.00	0.00
	b) Number of trading houses where purchases and made from	0.00	0.00
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a) Sales to dealers/distributors as % of total sales	0.00	0.00
	b) Number of dealers/distributors to whom sales are made	0.00	0.00
	c) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00	0.00

[1] The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[2] The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Share of RPTs in	a) Purchases (Purchases with related parties/Total Purchases)	1.82	10.16
	b) Sales (Sales to related parties/Total Sales)	21.29	56.51
	c) Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	d) Investments (Investments in related parties/Total Investments made)	0.00	0.00

Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
The Company intends to strengthen engagement with its value chain partners by exploring suitable awareness and sensitisation programmes on relevant BRSR Principles in the coming years. These initiatives will aim to promote responsible business practices and encourage greater alignment with the Company's sustainability expectations.		

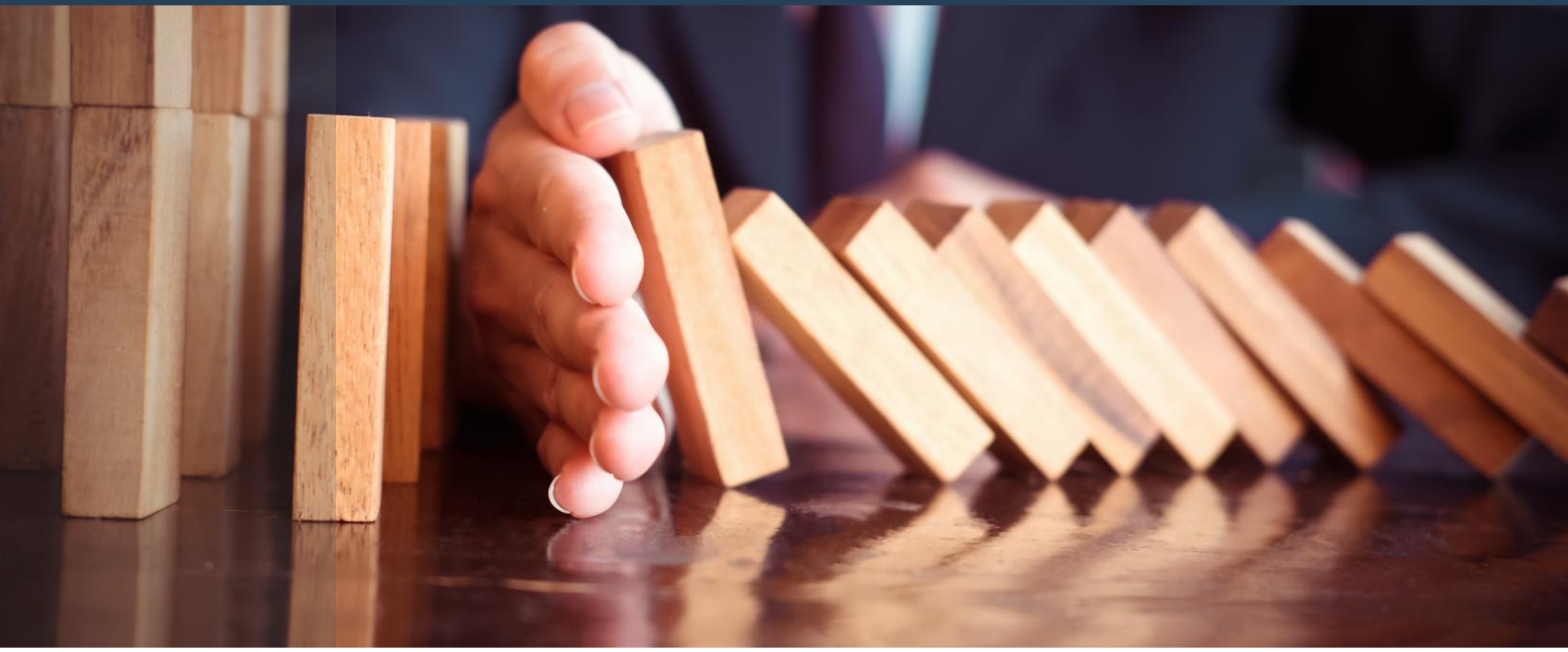
2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If yes, provide details of the same.

The Company has established a Code of Conduct for Directors and Senior Management Personnel to prevent and address any conflict of interest among Board members. The Code serves as a guiding framework for identifying and resolving ethical dilemmas, fostering a culture of honesty and accountability. The Code of Conduct is accessible at: https://sanmitinfraltd.com/wp-content/uploads/2023/08/9.-CODE-OF-CONDUCT-FOR-BOARD-AND-SENIOR-MANAGEMENT-PERSONNEL.pdf

Section C: Principle Wise Performance Disclosure

Principle 2:

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



Disclosures on how Sanmit Infra designs and delivers its products and services sustainably, from raw material inputs through end-of-life considerations, across all three business verticals.

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

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	The Company has not undertaken any R&D or capital expenditure specifically aimed at improving its environmental or social impacts during the reporting period.		
Capex			

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

The company does not currently have a formal sustainable sourcing process in place, it acknowledges its importance and is still open to the idea of creating one in the future.

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

Not Applicable

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

For the safe recovery of items for end-of-life reuse, recycling, or disposal including materials like plastics, e-waste, hazardous waste, and other types of garbage the company has not yet developed any particular procedures.

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

Considering the Company's Business operations, EPR is not applicable to the Company as per CPCB (Central Pollution Control Board)'s regulations.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company is currently not performing Life Cycle Assessment for its services.					

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.**

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).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
NIL	0.00	0.00

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	0.00	0.00	0.00	0.00	0.00
E-waste	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste	0.00	0.00	0.00	0.00	0.00	0.00
Other waste	0.00	0.00	0.00	0.00	0.00	0.00

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Not Applicable	

Section C: Principle Wise Performance Disclosure

Principle 3:

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

Disclosures on Sanmit Infra's commitments to the health, safety, fair compensation, and professional development of all employees and workers across the Company's operations.

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

Essential Indicators

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	38	0	0.00	6	15.79	0	0.00	0	0.00	0	0.00
Female	11	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	49	0	0.00	6	12.24	0	0.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	48	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	48	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format[3]:

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.10	0.12

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	36.73	100.00	Yes	28.00	100.00	Yes
Gratuity	100.00	0.00	NA	100.00	0.00	NA

[3] The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

ESI	46.94	100.00	Yes	24.00	100.00	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? If not, whether any steps are being taken by the entity in this regard.

The premises of the Company are accessible to differently abled employees and workers, reflecting the Company's commitment to providing an inclusive environment for individuals with disabilities. The infrastructure incorporates features such as wheelchair-friendly ramps and lifts to ensure ease of access and support an inclusive workplace. Although no employees or workers with disabilities are currently on record, the Company proactively maintains this inclusive infrastructure to accommodate any future hires.

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

The Company does not currently have a formal Equal Opportunity Policy in place; however, it recognises the importance of such a policy and remains open to exploring its development in the future.

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

	Permanent Employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.00	0.00	0.00	0.00
Female	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, an informal mechanism is being utilised within the factory to receive and address grievances of the aggrieved workers.
Other than Permanent Workers	
Permanent Employees	Yes, the employees can raise their concerns or grievance through multiple channels. They can use the designated email addresses: sanmitinfra@gmail.com and md@sanmitinfraltd.com. Further, employees can directly escalate their grievances to the Directors and senior management. Furthermore a whistle blower policy is also implemented which enables the employees to report cases of misconduct through a secure channel.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized 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 (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)
Total Permanent Employees	49	0	0.00	38	0	0.00
Male	38	0	0.00	27	0	0.00
Female	11	0	0.00	11	0	0.00
Total Permanent Employees	0	0	0.00	0	0	0.00
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00

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

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees										
Male	38	38	100.00	38	100.00	27	27	100.00	27	100.00
Female	11	11	100.00	11	100.00	11	11	100.00	11	100.00
Total	49	49	100.00	49	100.00	38	38	100.00	38	100.00
Workers										
Male	48	48	100.00	48	100.00	12	12	100.00	12	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	48	48	100.00	48	100.00	12	12	100.00	12	100.00

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 (C)	No. (D)	% (D/C)
Employees						
Male	38	38	100.00	27	27	100.00
Female	11	11	100.00	11	11	100.00
Total	49	49	100.00	38	38	100.00
Workers						
Male	48	48	100.00	12	12	100.00
Female	0	0	0.00	00	00	0.00
Total	48	0	100.00	12	12	100.00

10. **Health and safety management system:**

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

The Company has implemented an Occupational Health and Safety Management System at its Rasayani manufacturing unit, certified under ISO 45001:2018.

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

The Company conducts regular workplace inspections, trainings and risk assessments under its ISO 45001:2018 framework. Hazard identification is carried out for both routine operations and non-routine tasks, supported by periodic reviews and corrective action planning.

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

Yes. Workers are empowered to raise safety concerns directly with their supervisors and may withdraw from any unsafe situation in accordance with the Company's established safety protocols.

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

The Company's workforce does not currently have access to non-occupational medical and healthcare services. However, the Company recognises the significance of such services and will endeavour to extend them to its workforce in the future.

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	0.00	0.00
	Workers	0.00	0.00
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

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

The Company is dedicated to ensuring a healthy and safe working environment for all its employees and workers. This is achieved through regular training sessions and ongoing risk assessments, ensuring a hazard-free environment and compliance with all applicable health and safety regulations. In furtherance of this commitment, the Company has implemented an Occupational Health and Safety Management System at its Rasayani manufacturing unit, certified under ISO 45001:2018.

The Company provides factory workers with essential personal protective equipment, including safety shoes, helmets, and reflector jackets. Clear Do's and Don'ts instructions are prominently displayed at key locations within the factory premises to promote safety awareness. Additionally, firefighting arrangements have been established throughout the factory to ensure prompt response to emergencies.

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

	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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. **Assessments for the year:**

	% of your plants and offices that were assessed(by entity or statutory authorities or third parties)
Health and safety practices	0.00
Working Conditions	0.00

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.**

Not Applicable, as no assessments of health and safety practices and working conditions were conducted in the financial year.

Leadership Indicators

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

The Company does not currently offer a specific life insurance or compensatory package. However, the Company recognises the significance of such benefits and will endeavour to extend them to its workforce in the future.

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

The Company verifies the PAN and GST filing status of the vendors to ensure that statutory dues have been properly deducted and deposited by the value chain partners.

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:**

	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

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

Currently, transition assistance programs designed to facilitate continued employability or support career transitions following retirement or termination are not being offered.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00
Working Conditions	0.00

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.**

Not Applicable

Section C: Principle Wise Performance Disclosure

Principle 4:

Businesses should respect the interests of and be responsive to all its stakeholders.

Disclosures on how Sanmit Infra identifies, engages with, and responds to all stakeholder groups, particularly communities surrounding the Company's operations and vulnerable groups it serves.

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

Essential Indicators

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

The Company engages with its stakeholders through a structured process that begins with the mapping of both internal and external groups. The influence of these groups on the Company's operations, as well as the impact of the Company's activities on them, is carefully assessed. This evaluation enables the prioritisation of stakeholders and provides clarity on their expectations and concerns. Continuous interaction through multiple channels has not only strengthened these relationships but has also yielded valuable insights that support the ongoing refinement of the Company's business strategy.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	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	Email, SMS, Newspaper, website, social media, Physical meet	Regular	Awareness campaigns, query resolution
Employees & Workers	No	Email, CEO communication meet, Physical meet	Regular	Employee engagement
Shareholders/ Investors	No	Various modes including e-mail, newspapers, Company website, Physical meet	Frequently and need basis	Keeping investors updated of all developments in the Company
Communities	Yes	Email, Newspaper, website	As and when required	Requisite engagement under CSR objectives

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.**

Sanmit Infra Limited has entrusted its Managing Director with the responsibility of facilitating consultations between stakeholders and the Board on economic, environmental, and social matters. The Managing Director, in conjunction with the senior leadership team, provides regular updates to the Board and its Committees, both during Board meetings and in dedicated Committee sessions. To support this process, the Company has established mechanisms that enable management to capture feedback from key stakeholders and present it for discussion at the Board and Committee level.

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

Sanmit Infra Limited relies on the outcomes of stakeholder consultations to identify and manage environmental and social topics. While no specific instances arose during the reporting period, the Company maintains an open and proactive approach to stakeholder engagement. Inputs received from stakeholders are duly considered and, wherever relevant, are integrated into the Company's decision-making processes.

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

Through its CSR initiatives, the Company remains committed to addressing the needs of disadvantaged and marginalised groups. During the reporting period, no direct concerns or engagements from such stakeholders were noted. Nevertheless, the Company continued to implement programmes designed to create meaningful benefits for vulnerable communities.

Section C: Principle Wise Performance Disclosure

Principle 5:

Businesses should respect and promote human rights.

Disclosures on Sanmit Infra's respect for and promotion of human rights across its direct operations and supply chain, with particular attention to vulnerable worker groups.

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PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

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

Category	FY 2025-25			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	49	49	100.00	38	38	100.00
Other than permanent	0	0	0.00	00	00	0.00
Total Employees	49	49	100.00	38	38	100.00
Workers						
Permanent	0	0	0.00	00	00	0.00
Other than permanent	48	48	100.00	12	12	100.00
Total Workers	48	48	100.00	12	12	100.00

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

Category	FY 2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	49	0	0.00	49	100.00	38	0	0.00	38	100.00
Male	38	0	0.00	38	100.00	27	0	0.00	27	100.00
Female	11	0	0.00	11	100.00	11	0	0.00	11	100.00
Other than Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	48	00	0.00	48	100.00	12	0	0.00	12	100.00
Male	48	00	0.00	48	100.00	12	0	0.00	12	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

3. **Details of remuneration/salary/wages, in the following format:**

   a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)*	4 (Executive)	12,55,180	0	0
	3 (Non-Executive)	12,500	1	17,500
Key Managerial Personnel**	1	0	1	4,20,000

Employees other than BoD and KMP	41	3,29,487	12	2,96,065
Workers	48	15,000	0	0

* *Remuneration of BOD also includes sitting fees being paid to non-executive directors.*
** *Kamal Makhija is Whole Time Director cum CFO who does not take Remuneration as CFO.*

b. Gross wages paid to females as % of total wages paid by the entity, in the following format[4]:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	18.80	23.24

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

The Company has designated the Board of Directors to oversee human rights aspect within the organisation, with the HR Head also responsible for its management.

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

Individuals can raise concerns by writing to sanmitinfra@gmail.com or md@sanmitinfraltd.com. Employees are encouraged to bring their grievances directly to the Directors or senior management, ensuring that concerns are addressed through proper and accessible communication channels. In addition, the Company has implemented a Whistle-blower Policy designed to enable employees to report any misconduct or unethical behaviour.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	**Pending resolution at the end of the year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of the year**	**Remarks**
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other - Human Rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format[5]:

	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

[4] The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
[5] The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Company has implemented a Whistle-blower Policy designed to enable employees to report concerns or suspected violations directly to the Audit Committee without fear of adverse consequences. Employees may confidentially raise issues related to misconduct or unethical behaviour with the Audit Committee and the Directors. Upon receipt of a report, the Audit Committee and Directors promptly initiate an investigation to gather all necessary facts and evidence. Where allegations are substantiated, appropriate disciplinary measures are taken against the responsible individual.

9. **Do human rights requirements form part of your business agreements and contracts?**

No, human rights requirements are not currently included as part of the Company's business agreements and contracts.

10. **Assessments for the year:**

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	No assessments were conducted during the reporting year.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others- please specify	

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

Not Applicable

Leadership Indicators

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

During the financial year, the Company did not receive any Human Rights grievances requiring the modification/introduction of any business process.

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

No human rights due diligence was conducted during the financial year.

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?**

The Company is committed to providing a barrier-free environment for differently abled visitors. Its premises are designed to be accessible, incorporating facilities such as wheelchair-friendly ramps and lifts, thereby promoting inclusivity and ease of access for all.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00
Discrimination at workplace	0.00
Child Labour	0.00
Forced Labour / Involuntary Labour	0.00
Wages	0.00

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

Not Applicable

Section C: Principle Wise Performance Disclosure

Principle 6:

Businesses should respect and make efforts to protect and restore the environment.

Disclosures on Sanmit Infra's environmental footprint, resource consumption, emissions, waste management, and the Company's efforts to protect and restore the environment across all three business segments.

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

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format[6]:**

Parameter	FY 2025-26 (In Gigajoules)	FY 2024-25 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	0.00	0.00
From non-renewable sources		
Total electricity consumption (D)*	724.14	576.27
Total fuel consumption (E)	1,81,255.70	11,531.85
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	1,81,979.85	12,108.12
Total energy consumed (A+B+C+D+E+F)	1,81,979.85	12,108.12
Energy intensity per rupee of turnover ***(Total energy consumption/ Revenue from Operations) - Gigajoules/Rupee***	0.00018	0.0000085
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[7] (*Total energy consumed / Revenue from operations adjusted for PPP*) - *Gigajoules/USD*	0.0037	0.00017
Energy intensity in terms of physical output[8]- *Gigajoules/Metric tonne*	19.12	2.14
Energy intensity *(optional)* – *Gigajoules/Workforce*	1,876.08	242.16

During FY 2025–26, three new micro-surfacing sites were added, resulting in an increase in energy consumption and associated energy intensities attributable to the additional micro-surfacing activities undertaken at these locations. Further, furnace fuel consumption increased during the reporting year, primarily due to the corresponding increase in production levels.

** For purchased electricity for FY 2025–26 and FY 2024–25, electricity consumption pertaining to the Corporate Office (CO) has not been considered, as the premises are leased and electricity bills are not received directly by the Company. Accordingly, only electricity consumption attributable to the Plant has been considered.*

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N):
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

[6] The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
[7] The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
[8] The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any**

Not Applicable as the Company does not fall within the scope of the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	3,380.74	2,303.76
(iii) Third party water	422.69	432.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,803.43	2,735.76
Total volume of water consumption (*in kilolitres*)	760.69	547.15
Water intensity per rupee of turnover *(Water consumed / Revenue from operations) - Kilolitres/Rupee*	0.00000075	0.00000038
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[9] *(Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/USD*	0.000015	0.0000079
Water intensity in terms of physical output[10]- *Kilolitres/Metric tonne*	0.080	0.097
Water intensity *(optional) – Kilolitres/Workforce*	7.84	10.94

As per the guidelines issued by the Central Ground Water Authority (CGWA), water withdrawal for the Head Office of the Company has been estimated at 45 litres per person per working day. Also, water consumption data for FY 2025-26 and FY 2024-25 has been computed in accordance with Central Public Health and Environmental Engineering Organisation (CPHEEO) guidelines. As per the guidelines, 20% of total water withdrawal is considered as water consumed by Sanmit Infra Limited.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- **No treatment**		
- **With treatment – please specify level of treatment**		
(ii) To Groundwater	0.00	0.00
- **No treatment**		
- **With treatment – please specify level of treatment**		

[9] The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
[10] The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	FY 2025-26	FY 2024-25
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	3,042.74	2,188.61
- With treatment – please specify level of treatment		
(v) Others -	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	3,042.74	2,188.61

Water discharge data for FY 2025-26and FY 2024-25 has been computed in accordance with Central Public Health and Environmental Engineering Organisation (CPHEEO) guidelines. As per the guidelines, 80% of total water withdrawal is considered as water discharged to third parties without treatment.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

The Company currently does not have any mechanisms or systems in place for achieving Zero Liquid Discharge (ZLD).

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	Considering the nature of the Company's operations, no material quantities of specified non-GHG air pollutants are generated. Accordingly, an assessment of such air emissions was not undertaken during the reporting period.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format[11]:**

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	13,352.69	747.07
Total Scope 2 emissions[12] (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	142.82	116.37

[11] The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122
[12] The above calculations as per the updated emission factors provided in the CO_2 Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO2 equivalent/Rs	*Metric tonnes of CO2 equivalent/Rupee*	0.000013	0.00000060
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)[13] (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) Metric tonnes of CO2 equivalent/Rs	*Metric tonnes of CO2 equivalent/USD*	0.00027	0.000012
Total Scope 1 and Scope 2 emissions intensity in terms of physical output[14]	*Metric tonnes of CO2 equivalent/Metric tonnes*	1.47	0.15
Total Scope 1 and Scope 2 emission intensity *(optional)* – the relevant metric may be selected by the entity	*Metric tonnes of CO2 equivalent/Workforce*	139.13	17.27

During FY 2025–26, three new micro-surfacing sites were commissioned, resulting in an increase in overall GHG emissions and associated GHG intensity, primarily attributable to the additional micro-surfacing activities undertaken at these locations. Furthermore, Scope 1 emissions increased during the reporting year due to higher furnace fuel consumption, which was primarily driven by the corresponding increase in production levels.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

During the reporting period, the Company did not undertake any specific projects aimed at reducing greenhouse gas emissions. Nevertheless, the Company remains committed to exploring and implementing innovative strategies to achieve this objective in the future.

9. Provide details related to waste management by the entity, in the following format[15]:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste *(A)*	0.00	0.00
E-waste *(B)*	0.00	0.00
Bio-medical waste *(C)*	0.00	0.00
Construction and demolition waste *(D)*	0.00	0.00
Battery waste *(E)*	0.00	0.00
Radioactive waste *(F)*	0.00	0.00
Other Hazardous waste. *(G)* – Drums containing bitumen*	105.37	21.01
Other Non-hazardous waste generated *(H)*.- Kitchen waste	1.90	1.70
Total (A+B + C + D + E + F + G + H)	107.27	22.71
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - *Metric tonne/Rupee*	0.00000011	0.000000016

[13] The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122

[14] The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[15] The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[16] (Total waste generated / Revenue from operations adjusted for PPP) - *Metric tonne/USD*	0.0000022	0.00000033
Waste intensity in terms of physical output- *Metric tonne/Metric tonne* [17]	0.011	0.004
Waste intensity (optional) – *Metric tonne/Workforce*	1.11	0.45
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Hazardous waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	0.00	0.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Hazardous waste and Non- Hazardous Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling – *Kitchen waste*	1.90	1.70
(iii) Other disposal operations- *Re-conditioning of Drums and sold to Authorised Vendors*	105.37	21.01
Total	107.27	22.71

** During the reporting year, bitumen was procured in drums and subsequently decanted at the factory, resulting in an increase in the generation of waste drums.*

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company procures bitumen in drums from the importer and transports it from the port to the Rasayani plant. At the plant, the bitumen is melted using a decanting machine and subsequently stored in vertical tanks. Upon completion of the melting process, the empty drums are placed in a designated open area outside the plant premises. These drums are thereafter collected by the Company's authorised vendor, M/s Global Trading Company, which reconditions them and sells them to its customers.

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	Types 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.
The Company does not have any operations in ecologically sensitive regions.			

[16] The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
[17] The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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
The Company did not conduct any environmental impact assessment (EIA) for any of its projects in the current reporting period.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
There were no material instances of non-compliances reported by the Company in Financial Year 2025-26.				

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):** NA
For each facility / plant located in areas of water stress, provide the following information:
- **Name of the area-** NA
- **Nature of operations-** NA
- **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable, as the Company does not have any operations in areas of water stress.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover *(Water consumed / turnover)*		
Water intensity *(optional)* – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable, as the Company does not have any operations in areas of water stress.	
- **No treatment**		
- **With treatment – please specify level of treatment**		
(ii) Into Groundwater		
- **No treatment**		
- **With treatment – please specify level of treatment**		
(iii) Into Seawater		
- **No treatment**		
- **With treatment – please specify level of treatment**		
(iv) Sent to third-parties		

Parameter	FY 2025-26	FY 2024-25
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions* **(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)**	*Metric tonnes of CO2 equivalent*	11.72	1.19
Total Scope 3 emissions per rupee of turnover	*Metric tonnes of CO2 equivalent/ Rupees*	0.000000012	0.00000000083
Total Scope 3 emissions per Workforce	*Metric tonnes of CO2 equivalent/ Workforce*	0.12	0.02

Scope 3 emissions for FY 2025–26 have been calculated based on waste generation, disposal and reclamation data, along with emissions arising from business travel undertaken by employees. In comparison, Scope 3 emissions for FY 2024–25 were calculated solely based on waste generation, disposal and reclamation data.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency:
No external review or assessment has been conducted to evaluate the Company's operations, performance, or compliance with applicable standards and regulations.

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 the Company does not operate in 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:**

Sr. No.	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along-with summary)*	Outcome of the initiative
The Company has not yet implemented specific initiatives or innovative technologies targeted at enhancing resource efficiency or reducing the impact of emissions, effluent discharge, or waste generation during the reporting period.			

5. **Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

The Company currently does not have a business continuity and disaster management plan in place.

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?**

Not applicable, as the value chain partners are not being assessed.

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

NIL

8. How many Green Credits have been generated or procured[18]:

- **By the listed entity -** NIL
- **By the top ten (in terms of value of purchases and sales, respectively) value chain partners –** NIL

[18] The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

Section C: Principle Wise Performance Disclosure

Principle 7:

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

Disclosures on Sanmit Infra's engagement with regulators, government bodies, and industry associations on policy matters relevant to its three business verticals.

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

Essential Indicators

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

The Company is not affiliated with any trade or industry chambers/associations.

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

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
Not Applicable		

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

Name of authority	Brief of the case	Corrective active taken
Not Applicable		

Leadership Indicators

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

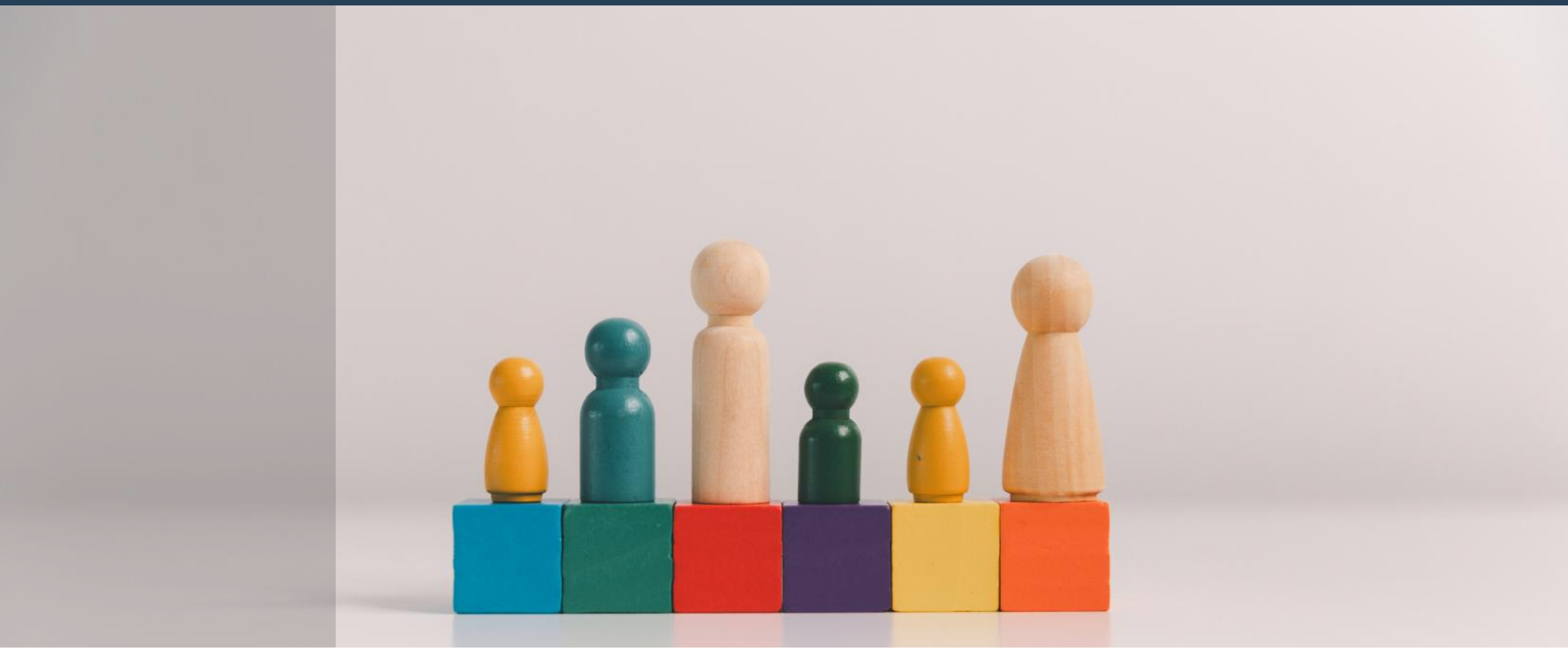
Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company did not engage in any public policy advocacy during the reporting year.					

SANMIT INFRA LTD

Section C: Principle Wise Performance Disclosure

Principle 8:

Businesses should promote inclusive growth and equitable development.



Disclosures on Sanmit Infra's contributions to inclusive economic growth, particularly for underserved and marginalized communities, through the Company's CSR activities and core business practices.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

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. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

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

Aggrieved community members can raise their concerns by writing to info@sanmit.com, and the Company takes adequate steps in a timely manner to resolve the grievance.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers[19]:**

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	7.46	28.57
Directly from within India	100.00	100.00

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[20]**

Locations	FY 2025-26	FY 2024-25
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	33.85	13.03
Metropolitan	66.15	86.97

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	

[19] The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[20] The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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 INR)
NIL			

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

The Company currently does not have a preferential procurement policy.

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

Not Applicable

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

Not Applicable

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 since no benefits have been derived from the intellectual properties based on traditional knowledge.				

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 as there has not been any adverse order in intellectual property related dispute wherein usage of traditional knowledge is involved.		

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

Sr. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Sangamner Medical Foundation and Research Centre	The Company undertook a CSR activity in Ahilya Nagar, benefiting the identified beneficiaries. The number of beneficiaries belonging to marginalised or vulnerable groups were ascertainable.	100.00

Section C: Principle Wise Performance Disclosure

Principle 9:

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

Disclosures on how Sanmit Infra delivers responsible, transparent, and safe value to its three distinct customer bases, healthcare facilities, petroleum consumers, and real estate buyers.

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

Essential Indicators

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

   Consumers can submit their feedback and complaints to the company's official email ID at sanmitinfra@gmail.com or by calling at the following telephone numbers: 022-67429100 and 9223400434. All complaints and feedback received are carefully reviewed by the Compliance Officer, who ensures that grievances are addressed in a timely manner and that appropriate actions are taken to resolve any concerns.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00
Safe and responsible usage	0.00
Recycling and/or safe disposal	0.00

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

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

   The Company has implemented a Cyber Security and Data Privacy Policy to enhance its preparedness against cyber threats and to minimise exposure to related risks, thereby safeguarding its assets. The Policy mandates compliance with both national and international cyber security standards to ensure the highest level of protection. Critical data is stored on secured servers to prevent unauthorised access, use, disclosure, modification, and disposal. The Policy ensures the confidentiality and integrity of information pertaining to employees, customers, third parties, and suppliers, which is systematically organised and maintained in protected folders.
   Web-link: https://sanmitinfraltd.com/wp-content/uploads/2023/08/12.-DATA-PRIVACY.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:**

      Nil, there have not been any such instances during the reporting period.

   b) **Percentage of data breaches involving personally identifiable information of customers[21]:**

      Not Applicable

   c) **Impact, if any, of the data breaches:**

      Not Applicable

Leadership Indicators

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

   Comprehensive details and information about the products and services offered by the company are available on the official website at www.sanmitinfraltd.com

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

   The Company informs and educates consumers on the safe and responsible use of its products by providing relevant safety details alongside the products.

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

   The Company does not currently have a formal process in place to inform consumers of any risk of disruption or discontinuation of essential services.

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

   Product information is displayed in compliance with applicable local laws, with further details available on the Company's website. No consumer satisfaction survey is currently being conducted.

[21] The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

End Note

A Foundation Built on More than Brick and Mortar

This Business Responsibility and Sustainability Report for FY 2025–26 presents an honest account of Sanmit Infra's journey. It is not a declaration of perfection, but a transparent reflection of where the Company stands today, what it recognises, and the direction in which it aims to progress.

For Sanmit Infra, responsible business is not merely a part of reporting. It is reflected in the way the Company approaches its operations, stakeholders, and long-term growth. As the Company continues to expand and strengthen its presence, it remains committed to the belief that sustainable, ethical, and inclusive business practices are essential to responsible and meaningful progress.