Sportking INDIA LTD.
(Govt. Recognised Four Star Export House)

Regd. & Corporate Office : Vill. Kanech, Near Sahnewal, G.T. Road, Ludhiana-141120 Ph. (0161) 2845456 to 60 Fax : 2845458
Admn. Office : 178, Col. Gurdial Singh Road, Civil Lines, Ludhiana-141001 Ph. (0161) 2770954 to 55 Fax : 2770953
E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162
Website : www.sportking.co.in

SIL/2026-27/SE **Date: 17.08.2026**

To **BSE Limited** Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001	To **National Stock Exchange of India Ltd,** Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai– 400051
Script Code: 539221	**Symbol: SPORTKING**

Sub: Business Responsibility and Sustainability Reporting- FY 2025-26

Dear Sir,

In terms of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for the financial year ended March 31, 2026, which also forms part of the Annual Report of the Company for the financial year 2025-26.

The same is also available on the Company's website at www.sportking.co.in.

For SPORTKING INDIA LIMITED

Lovlesh Verma
Digitally signed by Lovlesh Verma
Date: 2026.08.17 11:58:57 +05'30'

LOVLESH VERMA
COMPANY SECRETARY
(ACS: 34171)

Annexure G

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES:

I. Details of the Listed Entity:

1.	Corporate Identity Number	L17122PB1989PLC053162
2.	Name of the Listed Entity	Sportking India Limited
3.	Date of incorporation	15.02.1989
4.	Registered office address	Village Kanech, Near Sahnewal, GT Road, Ludhiana-141120
5.	Corporate address	Village Kanech, Near Sahnewal, GT Road, Ludhiana-141120
6.	E-mail	cs@sportking.co.in
7.	Telephone	0161-2845456
8.	Website	www.sportking.co.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd National Stock Exchange of India Limited
11.	Paid-up Capital (INR)	19,53,92,000
12.	Name and contact details (telephone, email address)of the person whom may be contacted in case of any queries on the BRSR report	Mr. Lovlesh Verma Company Secretary & Compliance Officer Phone: 0161-2845456 Email Address: cs@sportking.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made under this report are on standalone basis.
14.	Whether the company has undertaken assessment or assurance of BRSR Code	Not Applicable – No external assurance obtained for FY 2025-26
15.	Name of assurance provider/ Type of assurance obtained	Not Applicable since no assurance has been carried out for the reporting period.

II. Products/services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of Cotton/ Polyester Cotton Blended Yarn / Synthetic Yarn	100%

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

S. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1.	Textiles	131	100%

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	3 (Offices are at Plant Premises)	3
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	36

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

Exports contribute around 51% of the total turnover of the entity.

c. A brief on types of customers:

The Company manufactures a well-diversified range of grey and dyed textile yarns to meet the requirements of the weaving and knitting industries across domestic and international markets. With a strong presence in both Indian and global markets, the Company represents India's textile manufacturing capabilities on the world stage through its commitment to quality, innovation, and customer satisfaction.

The Company continuously focuses on delivering superior-quality products that align with evolving market trends and changing customer preferences. By emphasizing operational excellence, product innovation, and sustainable manufacturing practices, the Company strives to enhance stakeholder value while maintaining its competitive position in the textile industry.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. NO.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
	EMPLOYEES					
1.	Permanent(D)	559	540	96.60%	19	3.40%
2.	Other than Permanent (E)	Nil				
3.	**Total employees (D+E)**	**559**	**540**	**96.60%**	**19**	**3.40%**
	WORKERS					
4.	Permanent(F)	5420	2782	51.33%	2638	48.67%
5.	Other than Permanent(G)	Nil				
6.	**Total workers (F+G)**	**5420**	**2782**	**51.33%**	**2638**	**48.67%**

b. Differently abled Employees and workers:

S. NO.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent(D)	1	1	100%	-	-
2.	Other than Permanent(E)	-	-	-	-	-
3.	**Total differently abled employees (D+E)**	**1**	**1**	**100%**	**-**	**-**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	11	10	90.90%	1	9.10%
5.	Other than permanent (G)	-	-	-	-	-
6.	**Total differently abled workers (F+G)**	**11**	**10**	**90.90%**	**1**	**9.10%**

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	6	2	33.33%
Key Management Personnel*	3	0	0.00%

**Key Managerial Personnel are as defined under section 203(1) of the Companies Act, 2013 (KMP).*

The above information pertains only to the Company as at 31st March, 2026.

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.29	20.51	10.65	11.57	9.75	11.50	14.88	10.00	14.70
Permanent Workers	78.33	75.70	77.05	85.79	82.31	84.13	70.53	59.64	65.59

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

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

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

VI. CSR Details:

24.

(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
(ii)	Turnover(in Rs.)	249585.66 Lakhs
(iii)	Net worth (in Rs.)	111590.04 Lakhs

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web –link for grievance redress policy)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of Complaints filed During The year	Number pending resolution at close of the year	Remarks
Communities	The Company actively engages with local communities through formal and informal mechanisms as part of its stakeholder engagement approach. Community concerns and grievances, if any, are received through designated channels at manufacturing locations and are addressed in a timely manner by the respective plant/site management teams with oversight from corporate management. Company remains committed to maintaining effective grievance redressal mechanisms, transparent communication, and positive community relationships through responsible business practices	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes. A dedicated email address of the Company, cs@sportking.co.in, is maintained as a direct line of communication for Investors. This platform serves as a conduit for investors to voice their grievances or pose queries, ensuring their concerns are promptly addressed and the same is prominently displayed on the Company's website, at https://sportking.co.in/investor-relations/	Nil	Nil	Nil	Nil	Nil	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web –link for grievance redress policy)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of Complaints filed During The year	Number pending resolution at close of the year	Remarks
Shareholders	Investor grievances are promptly addressed by the Company's Registrar and Transfer Agent (RTA). In addition, the Company effectively resolves any grievances received directly through its experienced and competent personnel in the Secretarial Department. Further, SEBI has provided the SCORES platform and the Smart ODR Portal to enable investors to register their grievances directly. Such grievances are regularly monitored and addressed by the Company in a timely manner. The Stakeholders' Relationship Committee also periodically reviews and monitors all investor grievance matters to ensure effective resolution. Investors may lodge their grievances through the Company's RTA, the Secretarial Department, the SEBI SCORES platform, or the Smart ODR Portal, as applicable. The Investors can contact/ lodge their grievance in the following e-mailid's: beetalrta@gmail.com cs@sportking.co.in	6	Nil	Fully Resolved	5	Nil	Fully Resolved
Employees and workers	The Company provides multiple accessible channels and well-established mechanisms for employees and workers to raise concerns, provide feedback, and submit grievances relating to workplace practices, employee welfare, health and safety, and other employment-related matters. All grievances are reviewed and resolved in a timely, fair, and transparent manner through designated internal processes. Employees may also directly communicate with their respective HR Managers, ensuring a responsive and supportive human resources framework. The Company has implemented a robust Whistle Blower Policy (Vigil Mechanism) that enables employees and other stakeholders to report genuine concerns, unethical conduct, fraud, or violations of the Company's Code of Conduct without fear of retaliation. The policy ensures confidentiality, protection against victimization, and an impartial investigation of all reported concerns. The Company's Whistle Blower Policy is available on its website at https://sportking.co.in/wp-content/uploads/2024/11/VIGIL-MECHANISM-WHISTLE-BLOWER-POLICY.pdf	Nil	Nil	Nil	Nil	Nil	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web –link for grievance redress policy)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of Complaints filed During The year	Number pending resolution at close of the year	Remarks
Customers	The Company addresses customer queries, feedback, and grievances through multiple accessible communication channels, including emails, customer support interactions, meetings, phone calls, and site visits. All customer concerns are systematically reviewed and resolved in a timely and appropriate manner through designated teams and established processes. The Company remains committed to maintaining high standards of customer satisfaction, product quality, service excellence, and responsible business conduct. Continuous engagement with customers also helps the Company strengthen relationships, enhance operational responsiveness, and support continuous improvement across its products and services. For our customers we have a 'Contact us' form on the company website, which we use to receive feedback or requests for responses. Customers can reach out with the queries or complaints related to our products or services through email on rashimjindal@sportking.co.in or quick contact placed on Company's website: https://sportking.co.in/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	The Company remains committed to maintaining ethical business practices, responsible supply chain management, transparency, and collaborative engagement with its value chain partners. The Company provides various reporting channels for reporting actual or suspected fraud, as well as violations of the Company's Code of Conduct or Ethics Policy. The Whistle Blower Policy is available on the Company's website at https://sportking.co.in/wp-content/uploads/2024/11/VIGIL-MECHANISM-WHISTLE-BLOWER-POLICY.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	NA	Nil	Nil	Nil	Nil	Nil	Nil

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

The material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as under:

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.	Raw Material Procurement	Risk and Opportunity	**Opportunity:** Increasing the sourcing of Organic Cotton, BCI, and CMIA cotton enables the Company to reduce its environmental footprint by promoting sustainable agricultural practices, improving water efficiency, reducing the use of hazardous chemicals, and supporting biodiversity conservation. Sustainable cotton sourcing also enhances supply chain resilience, strengthens stakeholder confidence, aligns with customer expectations for responsible products, and contributes to the Company's long-term sustainability and ESG commitments. **Risk:** The availability and procurement of sustainable cotton may be impacted by climate change, erratic rainfall, and other weather-related events that affect crop yield and quality. In addition, fluctuations in cotton prices due to changing market demand, supply constraints, and speculative trading can increase raw material costs. Limited availability of certified sustainable cotton and evolving regulatory and certification requirements may also pose challenges to sourcing and operational planning.	The Company has a dedicated procurement and sustainability team that continuously monitors cotton prices, market trends, and crop conditions across key cotton-growing regions. Regular engagement with suppliers and certified cotton partners helps ensure timely sourcing and supply continuity. The Company diversifies its sourcing base, plans procurement in advance, and tracks weather patterns and market developments to reduce the impact of supply disruptions. In case of cotton imports, the Company follows appropriate hedging practices to manage foreign exchange and price fluctuation risks, ensuring better cost control and supply stability.	**Positive Financial Implications:** Sustainable cotton sourcing through Organic Cotton, BCI, and CmiA can enhance brand value, improve customer preference, and create opportunities for business growth. It may also support long-term cost efficiency through better supply chain management, improved resource utilization, and reduced exposure to environmental and regulatory risks. Strong sustainability practices can further improve stakeholder confidence and support access to responsible markets. **Negative Financial Implications**: The procurement of certified sustainable cotton may involve higher raw material costs due to limited availability, certification requirements, and supply chain investments. Fluctuations in cotton prices, changes in global market conditions, rainfall variability, and foreign exchange movements in case of imports may impact procurement costs and profit margins.

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)
2.	Energy Conservation	Opportunity	The Company is committed to improving energy efficiency and optimizing resource utilization across its operations through the adoption of energy-efficient technologies, process improvements, and the increased use of renewable energy. These initiatives support the Company's efforts to reduce energy consumption, lower greenhouse gas emissions, and enhance operational efficiency in line with its sustainability objectives. During the reporting year, the Company implemented the following energy conservation initiatives: 1. The 27.62 MW Solar Power Plant continued to generate renewable energy consistently, contributing significantly to the Company's clean energy portfolio and reducing dependence on conventional power sources. 2. Energy-efficient spindles were installed to reduce power consumption and improve operational efficiency. 3. H-Plant operations were optimized during the winter season, resulting in enhanced energy utilization and improved process efficiency. 4. High-efficiency compressor-based air conditioning systems were installed to reduce electricity consumption while maintaining optimal operating conditions. 5. Conventional water pumps were replaced with energy-efficient pumps to achieve lower energy consumption and improved system performance. 6. LED lighting was installed across various facilities to reduce electricity usage and enhance overall energy efficiency. 7. The Company initiated the capital expenditure (CAPEX) for a 40.3 MW captive solar power project during FY 2025–26 through a Special Purpose Vehicle under a 25-year Solar Power Purchase Agreement. The project was successfully commissioned during FY 2026–27. It is expected to reduce annual power costs by approximately 12–13%, increase the share of renewable energy in the overall energy mix, lower greenhouse gas emissions and carbon footprint, enhance energy security, and create long-term sustainable value through improved operational efficiency and cost optimization.	NA	Positive : The energy saving measures result in consumption of economized power and fuel that would reduce the cost of production. It also enables Mitigates Global Warming. and Reduced Carbon Emission.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications Of the risk or opportunity (Indicate positive or negative implications)
3.	Quality of Products and Project delivery	Opportunity	By consistently delivering high-quality products and services within committed timelines, the Company can strengthen its reputation for reliability, customer satisfaction, and operational excellence. This creates opportunities to enhance customer loyalty, generate positive market recognition, increase repeat business, and build a competitive advantage. In the long term, these efforts can contribute to sustainable revenue growth, improved market position, and stronger stakeholder relationships. growth and profitability for the company.	NA	**Positive** Consistent delivery of high-quality products and services within committed timelines enhances customer satisfaction, strengthens brand reputation, and builds customer loyalty. This can lead to increased repeat business, positive market recognition, improved customer relationships, and a stronger competitive position. These factors support sustainable revenue growth, business expansion, and long-term value creation for stakeholders.
4.	Water Management	Opportunity	Effective water management provides an opportunity to improve resource efficiency, reduce water consumption, optimize production processes, and lower operational costs. Adoption of water conservation measures, recycling and reuse practices, and sustainable technologies can reduce environmental impact and strengthen the Company's sustainability performance.	NA	**Positive** Effective water management practices, including the implementation of STP, ETP, and rainwater harvesting systems, help the Company reduce freshwater consumption, improve water reuse, ensure regulatory compliance, and minimize operational risks. These initiatives support cost savings, enhance sustainability performance, and strengthen stakeholder confidence
5.	Employee Well-Being	Opportunity	Employee well- being and workplace safety are identified as material priorities because employee health, safety, engagement, and development directly influence productivity, retention, and operational efficiency	NA	**Positive:** Strong employee well-being and safety initiatives can reduce absenteeism, workplace incidents, healthcare costs, and employee turnover while improving morale and productivity.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications Of the risk or opportunity (Indicate positive or negative implications)
6.	Diversity and Equal Opportunity	Opportunity	Our Code of Ethic Policy provide framework for Equal opportunity and it is essential to promote a progressive and inclusive workplace that on- boards people irrespective of their gender from diverse backgrounds and provides them meaningful growth opportunities, thereby resulting in organizational growth	NA	**Positive:** Diverse and inclusive workplaces improve employee engagement, innovation, productivity, and employer reputation, contributing to long-term Organizational performance.
7.	Community relations & engagement	Opportunity	We maintain amicable relations with the communities near our Plants. We ensure that our operations do not in any way cause harm to them or to the local biodiversity. We are undertaking efforts to improve their socio-economic standards including creating livelihood opportunities, targeting health and wellbeing and Encouraging education. Support is also provided during any kind of Emergencies.	NA	**Positive:** This helps to keep the relations with community healthy and business work is conducted smoothly without any hindrances which increases the business Volumes.
8.	Ethics & Governance	Opportunity	Our stakeholders trust us and associate with us because of our reputation of integrity and ethical Practices. We engage with all our supply chain partners on such policies including those relating to anti-bribery & anti-corruption and Sexual harassment. We are constantly benchmarking ourselves best practices of industry and frameworks to strengthen our governance practices	NA	**Positive:** Good ethical and governance practices always enhance the brand value of the company
9.	Resource Efficiency	Risk	Inefficient utilization of raw materials, energy resources and water may increase operational costs and environmental impact	The Company regularly monitors the consumption of raw materials, energy, and water and takes measures to improve resource efficiency. Process improvements, waste reduction initiatives, preventive maintenance, and adoption of sustainable practices help minimize resource wastage, control costs, and reduce environmental impact.	**Negative:** Resource inefficiencies may increase production costs and waste management expenses

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available									
Principle 1: Ethics, transparency	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf Code of Conduct- https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf Related Party Transaction Policy- https://sportking.co.in/wp-content/uploads/2026/02/Related-Party-Transaction-Policy.pdf Vigil Mechanism Policy- https://sportking.co.in/wp-content/uploads/2024/11/vigil-mechanism-whistle-blower-policy.pdf								
Principle 2: Product and service responsibility	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf								
Principle 3: Human resources	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf Code of Conduct- https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf								
Principle 4: Responsive to stakeholders, particularly the marginalized	CSR Policy- https://sportking.co.in/wp-content/uploads/2025/08/CSR-POLICY.pdf Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf Code of Conduct- https://sportking.co.in/wp-content/uploads/2022/07/Code-of-Conduct-Policy.pdf								
Principle 5: Respect for human rights	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf								
Principle 6: Environmental responsibility	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf								
Principle 7: Public policy advocacy	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf								
Principle 8: Inclusive growth	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf CSR Policy- https://sportking.co.in/wp-content/uploads/2025/08/CSR-POLICY.pdf								
Principle 9: Customer engagement	Code of Business Ethics- https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf								
2. Whether the entity has translated the policy into procedures.(Yes /No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g.SA8000,OHSAS,ISO,BIS) adopted by your entity and mapped to each principle.	• Recycled Claim Standard 2.0 (RCS2.0) • Fairtrade Certificate • Global Recycled Standard (4.0) • Global Organic Textile Standard 7.0 (GOTS 7.0) • Organic Content Standard 3.0 (OCS3.0) • Oeko-Tex Standard 100 • Oeko-Tex Annex 6 • ISO 9000:2015 • CMIA Certificate • Higg Index Certificate
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Though not set any such specific commitment goals, we continue to adhere all the guiding principles
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 (listed entity has flexibility regarding the placement of this disclosure):

Sustainability and responsible business practices remain integral to the Company's long-term growth strategy. As a textile yarn manufacturer, we recognize our responsibility towards environmental protection, employee well-being, efficient resource utilization, and creating value for all stakeholders. The Company is committed to responsible business practices by focusing on environmental protection, employee health and safety, and efficient management of natural resources. We continuously work towards improving energy efficiency, conserving water, reducing waste, and minimizing the environmental impact of our operations. The Company has implemented various initiatives to promote a safe and healthy workplace and sustainable growth. Going forward, we remain committed to continuous improvement, responsible operations, and creating long-term value for all stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Mr. Munish Avasthi Designation: Chairman and Managing Director DIN: 00442425
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.	Yes. The Managing Director of the Company is responsible for decision making on sustainability relates issues. Additionally, the Company has a Board-level committee of The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.

10. Details of Review of NGRBCs by the Company:

Subject for Review	**Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee**									**Frequency(Annually/Half yearly/ Quarterly/ Any other – please specify)**								
	P 1	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
Performance against above policies and follow up action	All the policies are reviewed periodically or on a need basis by department heads, business heads, senior management personnel/ respective committees and placed before the Board of Directors as and when required. In the assessment, the efficacy of these policies is also reviewed and necessary changes to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Board of Directors/ committee of the Board reviews the Statutory Compliances on applicable laws.																	

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

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

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

SECTIONC: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total Number of Training and awareness programmes hold	Topics/Principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	During the year, the Directors were updated on key business, regulatory, and sustainability-related matters to enhance their understanding of evolving industry trends and business practices. The discussions covered emerging market dynamics, corporate governance requirements, applicable MCA and SEBI guidelines, taxation matters, risk management, compliance obligations, legal developments, and other relevant business matters. These updates supported informed decision-making and enabled the Board to effectively address business challenges and opportunities aligned with the Company's long-term objectives.	100%
Key Managerial Personnel	1	During the year, the Key Managerial Personnel invested time in understanding updates relating to business matters, regulatory developments, economic trends, and environmental, social, and governance parameters. The awareness covered key issues impacting the Company's operations and supported better understanding of emerging challenges, compliance requirements, and sustainable business practices	100%

Segment	Total Number of Training and awareness programmes hold	Topics/Principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs	416	Key employee training and awareness programmes conducted during FY2025–26 included: • Prevention of Sexual Harassment (POSH) training to ensure a safe, respectful, and inclusive workplace environment. • Information and Cyber Security Awareness programmes to strengthen understanding of data protection, cybersecurity practices, and safe digital behaviour. • Code of Conduct training to reinforce ethical business practices, integrity, and professional responsibilities. • Workplace Health and Safety training programmes to promote safe work practices, hazard awareness, emergency preparedness, and employee well-being. • Fire safety, emergency response, and occupational safety awareness sessions to strengthen workplace safety measures. • Personal financial awareness and investment advisory programmes to support employees in making informed financial decisions. • Savings and financial planning awareness sessions to encourage effective money management and long-term financial well-being. • Quality awareness and process improvement training to enhance operational efficiency and adherence to standards. • Other role-based, technical, and compliance-related training programmes to support continuous learning and employee development	98.67%
Workers	422	During the year, the Company conducted various training and awareness sessions for workers covering the following key areas: • Industrial safety training and workplace safety practices. • Fire safety training, firefighting practices, and emergency mock drills. • First Aid and CPR training. • Safety practices and proper use of Personal Protective Equipment (PPE). • Health, hygiene, and workplace wellness awareness. • Prevention of Sexual Harassment (POSH) awareness and other mandatory compliance requirements. • Waste management and environmental awareness. • Water and energy conservation practices. • Quality improvement, in-process quality control, and waste reduction practices. • Housekeeping and workplace discipline awareness.	97.65%

Note: The Company has three units located at different sites. The numbers mentioned above include training and awareness programs conducted across all units

2. **Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs)with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format** Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

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

3. **Of the instances disclosed in Question 2 above, detail s of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.**

   Not Applicable

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

   Yes, the Company does have the Anti-Bribery & Anti- Corruption policy built into General Code of Conduct policy of the company. The Company has also adopted a Whistle-blower Policy and Vigil Mechanism to provide a formal mechanism to the Directors, employees and other external stakeholders to report their concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides for adequate safeguards against victimisation of employees ho avail of the mechanism. No personnel of the Company have been denied access to the Chairperson of the Audit Committee.

   The Whistle Blower Policy available at the Company's website at https://sportking.co.in/wp-content/uploads/2024/11/vigil-mechanism-whistle-blower-policy.pdF.

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

   No such action taken during the FY 2025-26 and 2024-25.

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

	FY 2025-26		FY 2024-25	
	Number	**Remarks**	**Number**	**Remarks**
No. of complaints received in relation to issues of Conflict of Interest of the **Directors**	NIL	NA	NIL	NA
No. of complaints received in relation to issues of Conflict of Interest of the **KMPs**	NIL	NA	NIL	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:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	9	10

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	35.32	33.13
	b. Number of dealers / distributors to whom sales are made	70	50
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	62.36	79.02
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases) (%)	0.15	0.32
	b. Sales (Sales to related parties / Total Sales) (%)	0.41	0.44
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances) (%)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made) (%)	NIL	NIL

Leadership Indicators

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

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

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 implemented comprehensive mechanisms to identify, prevent, and appropriately manage any conflicts of interest involving Board members. These include:

a) Declaration of Interest: Board members are required to disclose, at the time of appointment and on a periodic basis thereafter, any financial interests, associations, or relationships that may influence their judgment, in accordance with applicable statutory obligations.

b) Code of Conduct: Our Company's Code of Business Ethics provides comprehensive guidelines for our directors, ensuring compliance with legal standards and regulations. This includes strict prohibitions against bribery and corruption, as well as directives for managing conflicts of interest ethically. The policy is publicly accessible, and we strongly encourage all employees and Board members to adhere to its principles. It serves as a detailed framework for conducting business with the highest integrity.

c) Related Party Policy: The Company follows a Related Party Policy, overseen by the Audit Committee and Board, in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013, to regulate transactions involving related parties. Transactions or matters involving interested Directors are placed before the Audit Committee and/or Board for appropriate review and approval in accordance with applicable laws and the Company's Policy on Related Party Transactions. In such cases, the concerned Director abstains from participating in discussions and decision-making processes to ensure impartiality and transparency.

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**.

Category	FY 2026 (Rs in Crs)	FY 2025 (Rs in Crs)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex/Investment	14.10	Nil	The Company initiated the capital expenditure (CAPEX) for a 40.3 MW captive solar power project during FY 2025–26 through a Special Purpose Vehicle under a 25-year Solar Power Purchase Agreement. The project was successfully commissioned during FY 2026–27. It is expected to reduce annual power costs by approximately 12–13%, increase the share of renewable energy in the overall energy mix, lower greenhouse gas emissions and carbon footprint, enhance energy security, and create long-term sustainable value through improved operational efficiency and cost optimization

2. a. **Does the entity have procedures in place for sustainable sourcing?**

Yes

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

The Company has a policy to encourage a purchase of Organic Cotton, BCI (Better Cotton Initiative) certified cotton, and recycled Polyester Fibre. We also use recycled cotton fibre in our manufacturing. For this FY we procure sustainable/organic cotton about 25% from certified vendors who are compliant with social and environmental standards.

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

The Company's manufacturing sites are governed by the Consents to Operate and authorization under the applicable processes laid down by the regulatory authorities. Under these rules / regulations, the Company declares all its waste, including plastic packaging. All the wastes generated are handed over to authorized waste disposal service providers. This ensures that the waste is properly disposed of. Following process used by the company for disposal:

a. Plastics (including packaging): We collaborate with certified recyclers approved by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB).

b. E-waste: For the disposal of E-waste, we partner with and authorized CPCB / SPCB vendors.

c. Hazardous waste: The hazardous waste generated from our operations is disposed through authorized CPCB/SPCB vendor per the compliance.

d. Other waste: For waste materials that do not fall into the above categories, we evaluate the possibility of recycling or reusing them within our production processes before sending it for disposal.

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

Yes, Extended Producer Responsibility (EPR) norms are applicable to our entity's activities, and we adhere to these regulations as mandated by the Central pollution control boards.

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)?**

No Life Cycle Assessment has been carried out for any product of the Company.

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

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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

Essential Indicators

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

Category	% 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	540	540	100%	540	100%	NA	NA	NA	NA	0	0
Female	19	19	100%	19	100%	19	100%	NA	NA	19	100
Total	**559**	**559**	**100%**	**559**	**100%**	**19**	**3.39%**	**NA**	**NA**	**19**	**3.39%**
Other than Permanent Employees											
Male	Nil										
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	2782	2782	100%	2782	100%	0	0.00	0	0	**0**	**0**
Female	2638	2638	100%	2638	100%	2638	100%	0	0	**2638**	**100%**
Total	**5420**	**5420**	**100%**	**5420**	**100%**	**2638**	**48.68%**	**0**	**0%**	**2638**	**48.68%**
Other than Permanent Workers											
Male	Nil										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.19	0.20

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	NA	100%	100%	NA
ESI	33.97%	97.22%	Y	39.99%	97.40%	Y

***All eligible employees are covered under ESI**

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 is being taken by the entity in this regard:**

Yes. Company continues to make efforts to ensure that its premises and offices are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company remains committed to fostering an inclusive workplace environment by providing facilities and infrastructure aimed at minimizing barriers and enabling equitable access for individuals with diverse abilities across its operations.

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's hiring practices are guided by merit and capability, and it does not engage in any form of discrimination on the basis of disability, gender, religion, or other protected characteristics.. The Company's Human Resources policies actively promote a diverse and supportive work environment, and this commitment is reflected in its Code of Conduct and people practices. The Code of Business Ethics Policy adheres to all applicable regulations, taking into account the qualifications and merit of each individual. This policy serves as a guiding principle to promote fairness and diversity within the organization.

The Policy on Code of Business Ethics is available at the Company's website at https://sportking.co.in/wp-content/uploads/2024/06/Code-of-Business-Ethics.pdf.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The Company has established a transparent and impartial grievance redressal mechanism to address employee and worker concerns in a timely, fair, and effective manner while ensuring compliance with applicable laws and internal policies. Employees and workers may report their grievances through defined channels, including their respective Heads of Departments, immediate superiors, or the Human Resources department. All grievances are assessed, investigated, and resolved through a structured process, with matters requiring further attention being appropriately escalated for review and necessary action. The Whistle Blower mechanism is available to all employees and workers to report serious concerns, unethical practices, or violations in a confidential manner and without fear of retaliation. All complaints are handled with strict confidentiality, and suitable corrective actions are implemented based on the nature and severity of the issues. The Company remains committed to maintaining transparency, protecting the identity of complainants where required, and continuously strengthening its grievance management framework in line with applicable requirements and best practices.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers inrespective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)
Total Permanent Employees						
Male	-	-	-	-	-	-
female	-	-	-	-	-	-
Total Permanent Workers						
Male	-	-	-	-	-	-
female	-	-	-	-	-	-

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill up gradation		Total (D)	On Health and safety measures		On Skill up gradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/ D)	No. (F)	% (F/ D)
Employees										
Male	540	-	-	540	100%	529	-	-	529	100%
Female	19	-	-	19	100%	20	-	-	20	100%
Total	**559**	**-**	**-**	**559**	100%	549	**-**	**-**	549	100%
Workers										
Male	2782	2782	100%	2782	100%	3182	3182	100%	3182	100%
Female	2638	2638	100%	2638	100%	3021	3021	100%	3021	100%
Total	**5420**	**5420**	**100%**	**5420**	**100%**	**6203**	**6203**	**100%**	**6203**	**100%**

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 (A)	No. (B)	% (B / A)
Employees						
Male	540	540	100%	529	529	100%
Female	19	19	100%	20	20	100%
Total	**549**	**549**	**100%**	**549**	**549**	**100%**
Workers						
Male	2782	2782	100%	3182	3182	100%
Female	2638	2638	100%	3021	3021	100%
Total	**5420**	**5420**	**100%**	**6203**	**6203**	**100%**

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

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

Yes, the Company has implemented an Occupational Health and Safety (OHS) management system across its manufacturing facilities to ensure a safe and healthy workplace for all employees and workers. The safety framework focuses on regular workplace safety training, awareness programmes, and on-the-job guidance provided by supervisors to enhance employees' understanding of safe work practices. The OHS system includes hazard identification and risk assessment, implementation of safe operating procedures, use of appropriate personal protective equipment, emergency preparedness measures, and periodic safety inspections. Regular safety audits, incident reviews, and corrective actions are undertaken to continuously improve workplace safety standards. The Company remains committed to promoting a strong safety culture and ensuring the well-being of all employees through continuous improvement in its occupational health and safety practices.

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

We are dedicated to maintaining safe and healthy operations globally, with a strong focus on protecting the lives and well-being of our employees and the communities surrounding our facilities. This commitment extends to safeguarding our assets, ensuring business continuity, and fostering public trust.

To uphold these standards, the Company conducts regular health, safety, and environmental (HSE) inspections, tests, and monitoring activities across all devices, equipment, process systems, and facility infrastructure. These activities are carried out in accordance with established procedures and specified frequencies. All results are carefully evaluated to identify potential risks, and where necessary, appropriate remedial actions and implementation schedules are developed.

For non-routine operations, the Company ensures that comprehensive HSE risk assessments, studies, classifications, and clearances are performed by qualified and trained professionals prior to commissioning. We also ensure that suitable engineering and administrative controls are integrated into the design and construction of all facilities and operating systems. These measures are implemented to comply with legal requirements and to protect employees, nearby communities, and the environment from physical, health, and environmental hazards.

c. **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.**

Yes, the Company has established efficient protocols that enable the employees or workers to promptly identify and report any potential hazards in their work environment, aiming to ensure the prevention and elimination of any such risks. The Company's internal team consistently conducts thorough checks or inspections and assessment in collaboration with workers, addressing their concerns regarding workplace safety and promptly reporting any identified hazards

d. **Do the employees/worker of the entity have access to non-occupational medical and healthcare services?**

Yes, company believes in establishing an environment in which employees' needs, in addition to their salary, are met. Employees and workers have access to medical benefits through Company provided insurance policies, funded medical support and where applicable, statutory benefits under ESIC.

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

Company is deeply committed to maintaining a safe, healthy, and hazard-free work environment across all its operations. The Company has established a multi-layered safety framework encompassing hazard identification and risk assessment (HIRA), mandatory induction training for new employees, and ongoing safety awareness programs for the workforce. Company has also provided breakout areas and relaxation spaces for employees to take short breaks and recharge. This commitment to safety, employee well-being, and thoughtful workplace design shows our concern for the health and overall development of its workforce.

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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

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	100%
Working Conditions	100%

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

During the reporting period, a fire incident occurred at one of the Company's manufacturing facilities in the godown area used for storage of raw cotton bales, which are essential raw materials for the manufacturing process. The fire was promptly brought under control with the support of the local Fire Department authorities and the Company's internal firefighting team using the available firefighting systems. No casualty, human loss, or injury was reported due to the incident. The affected stock and godown assets were adequately insured, and the incident was intimated to the insurance company for further assessment and necessary action. The Company continues to strengthen its safety measures and preventive controls to minimize risks and ensure a safe working environment across its operations.

Leadership Indicators

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

   (A) Employees- Yes

   (B) Workers - Yes

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 timely discuss with the value chain partners with regard to timely deduction and deposit of statutory dues with the Authority as per applicable laws, rules and regulations. In case of any difficulty by the value chain partner, they can approach the Company for help.

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?**

   The Company offers transitional assistance programs to support retired employees. Where appropriate, and subject to business needs, the Company may engage retired employees as short-term consultants. Such engagements are contingent upon mutual agreement and are governed by separate consulting agreements, which define the scope of work, duration, compensation, and other relevant terms. Participation in these programs is voluntary and based on the availability of suitable opportunities and the individual's expertise

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

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

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

   Not Applicable

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:**

   We recognize as key stakeholders all individuals, groups, institutions, or entities that significantly influence or contribute to our business operations, add value, or form an integral part of our value chain. Our stakeholders encompass both internal and external parties, with relationships that may be direct or indirect. Key stakeholders include employees, investors, suppliers, business partners, customers, government authorities, management, financial institutions, and the broader community.

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, Avertisement, 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
Employees/ Workers	No	E-mails, meetings, noticeboards, performance appraisal discussions, and employee engagement surveys	Continuous	To understand employee concerns, workplace challenges, and feedback on day-to-day operations. Engagement also focuses on gathering suggestions for enhancing organizational practices, improving employee experience, and strengthening overall productivity and moral
Vendors		Email, phone, meetings	Regular	Business related discussions and, engagement
Customers		Email, phone, meeting, exhibition, marketing collaterals.	Regular	Product, supply, quality, feedback, payments
Govt Regulators		Advocacy meetings with local, state, and national authorities, participation in seminars and conferences, media interactions, and engagement through industry bodies	Ongoing	Compliance with regulations for smooth functioning of business operations, Licensing, permission, and Progressive policy Development.
Shareholder & Investors		Shareholder meetings, public and media announcements Annual Report, stock exchange filings, website and disclosures A dedicated investor relations department	Quarterly & annually	Investors engage with the management of the Company through earnings calls every quarter wherein they are riefed on the performance and business strategy. Dedicated email IDs facilitates engagement of the shareholders with the Investor Relations department. Shareholders communicate directly with the Board of Directors and the Management at the Annual General Meetings.
Bankers & Financial Ins.		Email, Consortium Meetings, One to one Meetings, Letters and routine reporting's.	On-going	To avail loans and finance from them and to sanction any other facility.

Leadership Indicators

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

   The Company maintains a structured stakeholder engagement framework to identify, understand and address the economic, environmental and social concerns of its key stakeholders, including investors, customers, suppliers, employees, communities and regulatory authorities. Stakeholder feedback is gathered through various channels such as customer interactions, employee engagement mechanisms, supplier discussions, investor communications, community consultations and grievance redressal processes. Inputs received from these engagements are reviewed by the respective functional heads and senior management teams responsible for stakeholder relationships.

   In addition, the Company engages with communities surrounding its manufacturing facilities to understand local needs and priorities. Community assessments and stakeholder consultations are conducted to support the planning and implementation of CSR and community development initiatives. Progress, outcomes and stakeholder feedback relating to these programmes are reported to the Board annually, enabling the Board to provide guidance and oversight on the Company's sustainability and social impact efforts.

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

   Yes, the Company conducts surveys and assessments involving its key stakeholders, including employees, suppliers, investors, and the broader society, to identify material concerns. Regular engagement with these stakeholders enables the Company to promptly recognise their expectations and address them in a responsible manner.

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

   The Company's CSR activities focus on the disadvantaged, segments of the society. All CSR programs are aligned to the CSR Policy of the Company. Critical focus areas of Company's CSR mandate include education, environmental sustainability, women empowerment, addressing poverty and health. More details of CSR are provided in Annexure B to the Board's Report.

PRINCIPLE 5: Businesses should respect and promote human rights.

Respect for Human Rights is fundamental to the way we manage our business. This includes respecting and promoting the human rights of our employees, our external business partners, and the communities in which we live, serve, and operate

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of Employees, workers covered (B)	% (B/ A)	Total (C)	No. of Employees, workers covered (D)	% (D/C)
Employees						
Permanent	559	559	100%	549	549	100%
Other than Permanent	Nil					
Total Employees	**559**	**559**	**100%**	**549**	**549**	**100%**
Workers						
Permanent	5420	5420	100%	6203	6203	100%
Other than permanent	Nil					
Total Workers	**5420**	**5420**	**100%**	**6203**	**6203**	**100%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/ D)	No. (F)	% (F/ D)
Employees										
Permanent	559	46	8.23%	513	91.77%	549	23	4.18%	526	95.82%
Male	540	45	8.33%	495	91.67%	529	21	3.97%	508	96.03%
Female	19	1	5.26%	18	94.74%	20	2	10.00%	18	90.00%
Other than Permanent	Nil									
Male										
Female										
Workers										
Permanent	5420	2959	73.04%	1461	26.96%	6203	4637	77.77 %	1566	25.23%
Male	2782	1536	55.21%	1246	44.79%	3182	1845	57.97%	1337	42.01%
Female	2638	2423	91.85%	215	8.15%	3021	2792	92.42%	229	7.58%
Other than Permanent	Nil									
Male										
Female										

3. **Details of remuneration/salary/wages,**

- **Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors(BOD)- Independent Director	2	50000	1	40000
Key Managerial Personnel*	4	2771687	0	NA
Employees other than BOD and KMP	536	366600	19	273828
Workers	2782	162180	2638	162180

*KMP Remuneration includes Managing Director, Whole-time Director, Chief Financial Officer and Company Secretary.

- **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	31.99%	33.47%

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)**

   Yes, company remains firmly dedicated to safeguarding human rights across all aspects of its business operations. To uphold this principle, the company has implemented a comprehensive governance structure. This includes the formation of a designated Internal Complaints Committee (ICC) in compliance with the Prevention of Sexual Harassment (POSH) Act, alongside the proactive involvement of the Human Resources team. Together, the ICC and HR department collaborate closely to identify, address, and resolve any human rights concerns or impacts linked to the company's activities or operations.

   The Company has adopted the Vigil Mechanism/whistle blower and Code of Business Ethics policy which enables escalation of Human rights impacts or issues caused by the business

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

   We maintain clear and confidential channels through which employees, suppliers, contractors, and community members can report any grievances related to human rights violations. Every concern is handled with urgency, transparency, and fairness, ensuring timely investigations and appropriate corrective measures. Each facility is supported by a designated HR representative responsible for addressing such matters, while our company-wide Whistle Blower Policy empowers individuals to report ethical breaches or misconduct without fear of retaliation. Additionally, we conduct ongoing human rights awareness through dedicated training modules, helping embed respect, dignity, and accountability into our workplace culture.

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	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

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

   The Company is firmly committed to preventing discrimination, retaliation, or harassment against any employee who raises concerns under the Whistle Blower Policy or participates in related investigations. Policies such as the Whistle Blower Policy, Code of Conduct, Policy on Prevention of Sexual Harassment at Workplace, are designed to protect the complainant's identity and ensure confidentiality at every stage of the investigation. The Company upholds its dedication to inclusivity by fostering equal opportunities and strictly opposing all forms of workplace harassment or discrimination. A robust framework guarantees impartial investigations and safeguards the privacy of all parties involved. These efforts are further strengthened by regular awareness programmes focused on harassment prevention. Employees are encouraged to report unethical practices or non-compliance without fear as the Whistle Blower Policy ensures confidentiality and protection against retaliation, while the Code of Conduct promotes a culture of integrity and accountability.

As part of our commitment to maintaining an ethical work environment, all new employees receive a session on the Company's Code of Conduct and Whistle Blower policy during their induction. Additionally, the HR department regularly conducts awareness sessions on the Prevention of Sexual Harassment and Human Rights to sensitize the workforce across the Company.

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

Yes

10. **Assessments for the year:**

	% your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

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

No such incident of non-compliance has been observed during assessment

Leadership Indicators

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

There were no human rights grievances or complaints raised; therefore, no business process modifications or Introductions were necessary.

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

No specific human rights due diligence is conducted.

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?**

All the premises/ offices of the entity are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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	-
Discrimination at workplace	-
Child labour	-
Forced Labour/ Involuntary Labour	-
Wages	-
Others-please specify	-

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

Not Applicable

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:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources (GJ)		
Total electricity consumption(A)	126755	122691
Total fuel consumption(B)	-	-
Energy consumption through Other sources(C)	-	-
Total energy consumed from renewable sources (A+B+C)	**126755**	**87669**
From non-renewable sources (GJ)		
Total electricity consumption(D)	929664	843606
Total fuel consumption(E)	385	247
Energy consumption through Other sources(F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	**930049**	**843853**
Total energy consumed (GJ) (A+B+C+D+E+F)	**1056804**	**966544**
Energy intensity per rupee of turnover *(Total energy consumption in Units/turnover in rupees)*	**0.01**	**0.01**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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.**

Yes. The Company has manufacturing facilities that are covered under the Bureau of Energy Efficiency's (BEE) regulatory framework for energy efficiency and decarbonisation. Two manufacturing facilities, namely have been notified as Obligated Entities under the Carbon Credit Trading Scheme (CCTS) and are required to achieve prescribed Greenhouse Gas Emission Intensity (GEI) reduction targets.

Unit Name	Year	Assessment TOE (tCO_2e/ Tonne)	Target TOE (tCO_2e/Tonne)	Achieved TOE (tCO_2e/Tonne)
Sportking India Limited (Unit- Sportking Synthetic, Village Kanech, Near Sahnewal, GT Road, Ludhiana-141120	2025-26	3.58	3.56	2.90
Sportking India Limited (Unit- Sportking Industries, Village Jida, Kotakpura, Dist Bathinda-151201	2025-26	3.69	3.68	2.63

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 kilo litres)		
(i) Surface water	NA	NA
(ii) Ground water (including STP)	706126	630821
(iii) Third party water	NA	NA
(iv) Seawater/desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilo litres) (i+ii+iii+iv+v)	**706126**	**630821**
Total volume of water consumption (in kilo litres)	**706126**	**630821**
Water intensity per rupee of turnover *(Water consumed/turnover)*	0.00	0.00
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption /Revenue from operations adjusted for PPP	0.00	0.00

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.**

Independent testing has been carried out for treated water/ ground water by Punjab Pollution Control Board.

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	**Not applicable**	**Not applicable**
-No treatment		
-With treatment - please specify level of treatment		
(ii) To Groundwater	**Not applicable**	**Not applicable**
-No treatment		
-With treatment - please specify level of treatment		
(iii) To Seawater	**Not applicable**	**Not applicable**
-No treatment		
-With treatment - please specify level of treatment		
(iv) Sent to third - parties	**Not applicable**	**Not applicable**
-No treatment		
-With treatment - please specify level of treatment		
v) Others	**Not applicable**	**Not applicable**
-No treatment		
-With treatment - please specify level of treatment		
Total water discharged (in kilolitres)	**Not applicable**	**Not applicable**

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

Our manufacturing facilities are equipped with advanced wastewater treatment systems, including Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP). The treated water is reused for non-potable applications such as toilet flushing and gardening, supporting efficient water resource management. During the current financial year, the Company has initiated the phased implementation of the Zero Liquid Discharge (ZLD) process across its manufacturing operation. It continues to invest in advanced wastewater treatment technologies and enhance water-use efficiency to maximize the treatment, recycling, and reuse of wastewater.

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	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic Pollutants (POP)	NA	NA	NA
Volatile organic Compounds (VOC)	NA	NA	NA
Hazardous air Pollutants (HAP)	NA	NA	NA
Others–please specify	NA	NA	NA

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

7. **Provide details of green house gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format.**

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	NA	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	NA	NA
Total Scope1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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

Yes. We have identified the following measures to reduce greenhouse gas emissions:

- The 27.62 MW Solar Power Plant continued to generate renewable energy consistently, contributing significantly to the Company’s clean energy portfolio and reducing dependence on conventional power sources.
- Energy-efficient spindles were installed to reduce power consumption and improve operational efficiency.

- The Company initiated the capital expenditure (CAPEX) for a 40.3 MW captive solar power project during FY 2025–26 through a Special Purpose Vehicle under a 25-year Solar Power Purchase Agreement. The project was successfully commissioned during FY 2026–27. It is expected to reduce annual power costs by approximately 12–13%, increase the share of renewable energy in the overall energy mix, lower greenhouse gas emissions and carbon footprint, enhance energy security, and create long-term sustainable value through improved operational efficiency and cost optimization.
- LED lighting was installed across various facilities to reduce electricity usage and enhance overall energy efficiency.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated(in metric tonnes)		
Plastic waste ***(A)***	163.77	12.87
E-waste ***(B)***	0.90	1.93
Bio-medical waste***(C)***	NA	NA
Construction and demolition waste***(D)***	NA	NA
Battery waste***(E)***	NA	NA
Radio active waste***(F)***	NA	NA
Other Hazardous waste. Please specify, if any. ***(G)***	6.94	0.33
Other Non-hazardous waste generated (H). Please specify, if any.	NA	NA
Total (A+B+C+D+E+F+G +H)	**171.61**	**15.13**

Parameter	***FY 2025-26 (Current Financial Year)***	***FY 2024-25 (Previous Financial Year)***
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.00**	**0.00**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	**-**	**-**
Waste intensity in terms of physical output	**-**	**-**
Waste intensity *(optional) – the relevant metric may be selected by the entity*	**-**	**-**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	NIL	NIL
(ii) Re-used	NIL	NIL
(iii) Other recovery operations	NIL	NIL
Total	**NIL**	**NIL**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NIL	NIL
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations	171.61	15.13
Total	**171.61**	**15.13**

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

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

- Waste is segregated at the source into hazardous and non-hazardous categories to ensure proper handling and disposal.
- We collaborate with authorized vendors for the safe disposal and recycling of e-waste and hazardous materials.
- Hazardous waste is stored and labelled safely in designated containment areas to prevent any environmental or health risks.
- The company complies fully with Extended Producer Responsibility (EPR) regulations concerning e-waste, battery waste, and plastic waste.
- In-house generated e-waste is accumulated at a centralized collection centre and subsequently sent to authorize recyclers for processing.
- Certificates and documentation verifying the details of e-waste recycled and disposed of are obtained from authorized recyclers to ensure transparency and compliance

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:

Not Applicable

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not Applicable

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:

The Company strictly adheres to all relevant environmental laws, regulations, and guidelines in India, ensuring full compliance. Further consent to Operate taken Under Punjab Pollution Control Board for all Units.

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.

5 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/association	Reach of trade and industry chambers/ associations (State/National)
1.	Federation of Indian Export Organizations (FIEO)	National
2.	Confederation of Indian Industry [CII]	National
3.	The Cotton Textiles Export Promotion Council (TEXPROCIL)	National
4.	The Synthetic and Rayon Textiles Export Promotion Council (SRTEPC)	National
5.	Northern India Textile Mill's Association (NITMA)	National

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

Name of authority	Brief of the case	Corrective action taken
There were no incidents of anti-competitive behaviour involving the Company during the reporting period		

Leadership Indicators

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

S. 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
-	-	-	-	-	-

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
No Social Impact Assessments (SIA) of project have been undertaken by the Company in the current year since it is not applicable to the Company.					

2. **Provide information on project(s) for which on-going Rehabilitation and Resettlement (R&R) is being undertaken by your entity in following format:-**

S. No.	Name of Project for which R&R is on-going	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No rehabilitation and resettlement were undertaken by the Company during this reporting period.						

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

   Company considers the community a key stakeholder and is committed to their welfare through focused CSR initiatives, guided by our CSR policy. We engage regularly with community leaders and members, both directly and via NGO partners, to identify and address local needs through education, healthcare, livelihood, and environmental initiatives.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	1.56%	Nil
Sourced directly from within the district and neighbouring districts	12.68%	17.97%

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**

Location	FY 2025-26	FY 2024-25
Rural	88.67	63.79
Semi-urban	6.23	27.91
Urban	1.67	4.68
Metropolitan	3.43	3.63

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

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Nil	NA

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

Not Applicable as no CSR projects were undertaken in designated aspirational districts as identified by government bodies

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?**

The company does not have any preferential procurement policy at present.

(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:**

Not Applicable, no benefits derived and shared from the intellectual properties owned or acquired

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

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

Not Applicable

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

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

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health care Support / Eradicating Poverty	Public at large	The beneficiaries of Company's CSR Programs and projects are from all sections of the society in our area of influence.
2.	Rural Development		
3.	Disaster Management		

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.**

   The Head of the Marketing Department (HOD) is primarily responsible for handling customer complaints. Once a complaint is received, the product is sent to the relevant department for investigation, and the Managing Director (MD) is informed by email or phone. If the complaint relates to product quality, it is referred to the Head of the Quality Assurance Department (QAD). Each complaint is carefully reviewed to identify the root cause. Depending on the severity and nature of the issue, a visit to the customer may be arranged to assess the situation. The HOD of Marketing may also join this visit, if necessary. A detailed report is then shared with the MD. Corrective actions are implemented to prevent similar issues, and their effectiveness is reviewed regularly. We also collect customer feedback after sales, and have consistently maintained 100% satisfaction in our customer satisfaction index.

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

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

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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary Calls	No such case reported	
Forced calls		

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

   Yes. The Risk management Policy is available on the Company's website https://sportking.co.in/wp-content/uploads/2024/11/RISK-MANAGEMENT-POLICY.pdf.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

   No such incident related to the mentioned topic has been reported.

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

   a. Number of instances of data breaches- **Nil**

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

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

Leadership Indicators

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

   The information on Company's products can be accessed through Company's websites i.e. www.sportking.co.in.

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

   The company display safety and responsible usage of products on carton boxes. Also we regular interact with our customers on the quality and safety of our products, as well as their appropriate use.

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

   Not Applicable

4. a. **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.**

      The company display only mandated product information on carton boxes.

   b. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

      Yes

By the order of the Board
For Sportking India Limited

Munish Avasthi
Chairman & Managing Director
DIN: 00442425

Place: Ludhiana
Date: 01.08.2026