signpost INDIA

August 29, 2026

SIL/FY26-27/CS/101

To:	To:
Listing Compliance BSE Limited, 25th floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400023 Stock Code: 544117	Listing Compliance National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, 'G' Block, Bandra- Kurla Complex, Bandra East, Mumbai 400 051 Symbol: SIGNPOST

Dear Sir/Madam,

Sub.: Business Responsibility and Sustainability Report for the Financial Year 2025-26 pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

In compliance with Regulation 34(2)(f) of the SEBI Listing Regulations, as amended from time to time, please find enclosed the Business Responsibility and Sustainability Report which forms part of the Annual Report of the Company for the Financial Year 2025-26.

This intimation is also being uploaded on the Company's website at www.signpostindia.com.

Kindly take the same on record.

Thanking you,

Yours Sincerely,
For **Signpost India Limited**

KINJAL YATIN MISTRY
Digitally signed by KINJAL YATIN MISTRY
Date: 2026.08.29 03:50:43 +05'30'

Kinjal Mistry
Company Secretary & Compliance Officer

Encl: as above

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SIGNPOST INDIA LIMITED

Business Responsibility and Sustainability Report
FY 2025 – 26

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:[1]

1. **Corporate Identity Number (CIN) of the Listed Entity** - L74110MH2008PLC179120
2. **Name of the Listed Entity** - SIGNPOST INDIA LIMITED[2]
3. **Year of incorporation** - 2008
4. **Registered office address** - 126, Jolly Maker Chambers II, Nariman Point, Mumbai, Maharashtra, India – 400021.
5. **Corporate address** - 202, Pressman House, 70A, Nehru road, Near Santacruz Airport Terminal, Vile Parle East, Mumbai, Maharashtra, India, 400099.
6. **E-mail** - cs@signpostindia.com
7. **Telephone** - 022-61992400
8. **Website** - www.signpostindia.com
9. **Financial year for which reporting is being done** - 2025-26
10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Ltd.	544117
National Stock Exchange of India Ltd.	SIGNPOST

11. **Paid-up Capital** - ₹ 10,69,00,000
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** -
    Name: Kinjal Mistry
    Contact: +91-2261992400
    Email: kinjal.mistry@signpostindia.com
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**

    The disclosures in this report are presented on a consolidated basis.
14. **Name of assurance or assessment provider** - Not Applicable for the reporting period as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
15. **Type of assurance obtained** - Not Applicable for the reporting period as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

II. Producs/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.	Professional, Scientific and Technical	Advertising and market research	100%

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

S. No.	Product/Service	NIC Code	% of Turnover contributed
1.	Out of home media services	73100	100.00

[1] *Numbers have been rationalized in this year's BRSR, wherever required.*
[2] *"The Company" is used throughout the report to denote Signpost India Limited.*

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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	00	22	22
International	00	00	00

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States & UTs)	26
International (No. of Countries)	01

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

The contribution of exports to the total turnover of the entity during the reporting period is 0.02%

c. A brief on types of customers:

The Company serves clients across a various industries such as Consumer Goods & Services, BFSI, Lifestyle, Real Estate & Construction, Media & Entertainment, Education, Pharma, Telecom, Automobiles, Hospitality, and Government Ministries. It generates business both through direct relationships with clients and association with leading media agencies.

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)	201	136	67.66	65	32.34
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	**Total employees (D + E)**	**201**	**136**	**67.66**	**65**	**32.34**
WORKERS						
1.	Permanent (F)	284	284	100.00	00	0.00
2.	Other than Permanent (G)	00	00	0.00	00	0.00
3.	**Total workers (F + G)**	**284**	**284**	**100.00**	**00**	**0.00**

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)	00	00	0.00	00	0.00
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	**Total differently abled employees (D + E)**	**00**	**00**	**0.00**	**00**	**0.00**
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	00	00	0.00	00	0.00
2.	Other than permanent (G)	00	00	0.00	00	0.00
3.	**Total differently abled workers (F + G)**	**00**	**00**	**0.00**	**00**	**0.00**

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	03	00	0.00
Key Management Personnel**	02	01	50.00

* Board of Directors includes 1 Managing Director (MD) and 2 Executive Directors (EDs).
** Key Management personnel include Chief Financial Officer and Company Secretary.

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

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	43.18	54.81	47.12	57.26	38.46	51.48	30.64	50.98	40.81
Permanent Workers	27.48	0.00	27.48	39.16	40.00	39.20	61.74	0.00	61.74

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)
1.	S2 Signpost India Private Limited	Subsidiary	51.00	No
2.	Signpost Delhi Airport Private Limited	Subsidiary	99.98	No
3.	Signpost Airports LLP	Joint Venture	60.00	No

VI. CSR Details:

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

(ii) Turnover (in ₹) - 5,75,93,43,000

(iii) Net worth (in ₹) - 2,87,09,26,000

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Grievances may be addressed through the website: https://signpostindia.com/contact-us/	00	00	None	00	00	None

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes, Grievances can be addressed to the following email: cs@signpostindia.com They may also contact the Company through its website: https://signpostindia.com/contact-us/for any complaints or feedback.	00	00	None	00	00	None
Shareholders	Yes, Grievances can be addressed to the following email: cs@signpostindia.com They may also contact the Company through its website: https://signpostindia.com/contact-us/for any complaints or feedback. Complaints can also be registered with: https://scores.sebi.gov.in/	30	4	Four complaints remained pending with SEBI. Of these, one complaint was resolved subsequent to the end of the quarter, while the remaining three complaints were under process and being addressed within the stipulated timelines.	22	01	One complaint remains pending; though Action Taken Report (ATR) is submitted.
Employees and workers	Yes, Employees and workers can register their grievances through the HR grievance redressal mechanism on hr@signpostindia.com the Whistle blower mechanism and the POSH policy.	00	00	None	00	00	None
Customers	Yes, Grievances may be addressed through the website: https://www.signpostindia.com/contact-us/	00	00	None	00	00	None

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Yes, Grievances can be addressed to the following email: info@signpostindia.com They may also contact the Company through its website https://www.signpostindia.com/contact-us/for any complaints or feedback.	00	00	None	00	00	None

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications[3]:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Optimisation of billboard dimensions	Opportunity	Signpost India Limited primarily works in transit media formats such as advertisements on buses, bus queue shelters and metro stations. The Company has a limited number of billboards unlike large size billboards which may have structural and safety risks. This significantly lowers the risk of structural failures, and ensures safer and more efficient management of its outdoor advertising assets.	Not Applicable	Positive
2	Eco-friendly Printing practices	Opportunity	Signpost India Limited uses eco-friendly inks throughout its printing operations to encourage sustainable printing practices. This initiative helps to reduce the environmental footprint of its visual communication and underlines its commitment to responsible and sustainable business practices.	Not Applicable	Positive

[3] Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at https://sasb.ifrs.org/ on 20th June, 2025 at 11:10 IST

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Disposal of Electronic Waste	Risk	Signpost India Limited uses digital advertising infrastructure such as LED displays, electronic components and related equipment which generates electronic waste after the expiry of their useful life. Improper handling or disposal of e-waste can lead to environmental pollution, regulatory non-compliance, reputational risks and additional disposal costs. Therefore, proper e-waste management is vital to promote responsible resource management and regulatory compliance.	To mitigate e-waste related risks, the Company priorities the reuse of digital billboards to minimize e-waste.	Negative Implication (There were no negative financial implications for the FY 25-26).
4	Customer Data Privacy and Protection	Risk	Signpost India Limited utilises data analytics and digital technologies to understand consumer behavior and market trends, in the processing and storing consumer and business data. Any unauthorised access, data breach or non-compliance with applicable data protection regulations could subject us to legal penalties, reputational harm and loss of stakeholder trust.	To mitigate data privacy risks the Company has implemented measures including strong data governance and information security practices such as privacy policies access controls continuous monitoring and periodic system updates to protect sensitive information and ensure compliance with applicable data protection regulations. These measures enable the Company to enhance data security, lower the risk of data breaches and sustain stakeholder trust.	Negative Implication (There were no negative financial implications for the FY 25-26).
5	Advertising Integrity	Risk	Advertising integrity is essential to the consumer trust, client confidence and reputation of the Company. Misleading, inaccurate or non-compliant advertising can lead to regulatory action, legal liabilities, reputation damage and loss of confidence amongst stakeholders. With regulatory expectations changing and consumer awareness increasing, maintaining ethical and transparent advertising practices continues to be a top business priority.	To mitigate the risk of advertising integrity, the Company established ethical standards and regulatory requirements in all advertising and reduce the risks that could be associated with advertising integrity. The Company regularly audit advertising content and campaigns for accuracy, transparency and compliance with applicable regulations. These measures will enhance stakeholder trust protect the Company's reputation and reduce the risk of regulatory and reputational issues.	Negative Implication (There were no negative financial implications for the FY 25-26).

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Workforce Diversity & Inclusion	Opportunity	A diverse and inclusive workforce enables the Company to cultivate innovation, boost creativity, and improve decision making by drawing on varied perspectives and experiences. It also helps attract and retain skilled talent, improve employee engagement, and build an inclusive workplace culture that supports long term business growth and organisational resilience.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes:									
1. a. Whether the 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	The Company's policies are available on its website at: https://signpostindia.com/investor-relations/ (Please refer to the table below for individual web links to each policy).								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Anti-bribery & Anti-corruption (ABAC) Policy	https://signpostindia.com/wp-content/uploads/2025/09/ABAC-Policy-2025.pdf	P1
2	Terms and Conditions of Appointment of Independent Directors of the Company	https://signpostindia.com/wp-content/uploads/2024/08/TERMS-AND-CONDITIONS-OF-APPOINTMENT-OF-INDEPENDENT-DIRECTORS-OF-THE-COMPANY.pdf	P1
3	Board Diversity Policy	https://signpostindia.com/wp-content/uploads/2025/09/BoardDiversityPolicy-2025.pdf	P1
4	Code of conduct for Board Members and Senior Management	https://signpostindia.com/wp-content/uploads/2025/11/code-of-conduct-2025.pdf	P1
5	Code of practices and procedures for fair disclosure of unpublished price sensitive information	https://signpostindia.com/wp-content/uploads/2025/11/Fair-Disclosure-of-UPSI.pdf	P1
6	Corporate Social Responsibility Policy	https://signpostindia.com/wp-content/uploads/2024/08/CSR-POLICYv1.pdf	P1, P8
7	Policy on Appointment and Remuneration of Directors, Key Managerial Personnel and Senior Management	https://signpostindia.com/wp-content/uploads/2023/09/Appointment-and-Remuneration-of-Directors-Key-Managerial-Personnel-and-Senior-Management.pdf	P1, P5
8	Details Familiarization program imparted to Independent Directors	https://signpostindia.com/wp-content/uploads/2023/09/Familiarization-Program-for-Independent-Directors.pdf	P8

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
9	Policy on Determination of Materiality of events	https://signpostindia.com/wp-content/uploads/2026/02/Policy-for-determining-materiality-of-events.pdf	P1, P4
10	Policy for Determining Material Subsidiaries	https://signpostindia.com/wp-content/uploads/2025/09/policy-determining-material-subsidiaries-2025.pdf	P1, P5
11	Dividend Distribution Policy	https://signpostindia.com/wp-content/uploads/2023/09/Dividend-Distribution-Policy.pdf	P1, P7
12	Prevention of Sexual Harassment of Women at workplace (POSH) Policy	https://signpostindia.com/wp-content/uploads/2025/09/POSH-Policy-2025.pdf	P5
13	Policy on Materiality of and dealing with Related Party Transaction	https://signpostindia.com/wp-content/uploads/2025/11/Related-Party-Transactions-Policy.pdf	P1, P7
14	Risk Management Policy	https://signpostindia.com/wp-content/uploads/2025/04/RiskManagementPolicy.pdf	P2, P6
15	Whistle Blower Policy	https://signpostindia.com/wp-content/uploads/2025/09/WhistleBlowerPolicy-2025.pdf	P1, P5
16	Privacy Policy	https://signpostindia.com/privacy-policy/	P9
17	Archival Policy	https://signpostindia.com/wp-content/uploads/2025/09/Archival-Policy-2025.pdf	
18	Social Media Policy	Available internally	P1,P9
19	ABAC Policy for employees	Available internally	P1
20	Group Mediclaim Policy	Available internally	P3
21	Employee referral Policy	Available internally	P3
22	Code of Conduct	Available internally	P3
23	Financial First Aid Policy	Available internally	P3
24	Attendance Policy	Available internally	P3
25	Investment declaration process (Tax Policy)	Available internally	P1
26	Leave Policy	Available internally	P3
27	Domestic Business Travel Policy	Available internally	P3
28	Policy for Inquiry in Case of Leak of UPSI	Available internally	P1
29	Code of Conduct for Prohibition of Insider Trading	Available internally	P1

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

2.	**Whether the entity has translated the policy into procedures. (Yes/No)**	Yes
3.	**Do the enlisted policies extend to their value chain partners? (Yes/No)**	The Company's value chain partners are also covered under Anti-Bribery and Anti-Corruption (ABAC) Policy (P1), the Whistleblower Policy (P1, P5), and the Policy on Prevention of Sexual Harassment of Women (P5).
4.	**Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	The Company operates on the basis of the ISO 9001:2015 Quality Management System, an international standard that guarantees the quality of products and services at a consistent level. This certification attests to the Company's dedication to good management practices and a customer focused orientation with emphasis on fulfilling requirements, enhancing customer satisfaction and promoting the continuous improvement of processes.
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	As part of its ESG journey, the Company is committed to achieving net-zero emissions by 2040. To support this goal, it has made strategic investments in sustainable technologies and practices. A key milestone has been the conversion of 95% of its illuminated media assets to energy-efficient LED technology. In addition, the Company has introduced smart timers and digital display screens, replacing traditional flex and solvent-based signage. This shift has improved energy efficiency while also helping reduce e-waste, leading to an estimated annual reduction of 280,000 kg of CO_2e. These initiatives reflect the Company's ongoing efforts to minimise its environmental impact while delivering measurable improvements in energy efficiency and reducing its overall carbon footprint.
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**

At Signpost, we are always growing because our success is most meaningful when it creates value beyond business. We accept our responsibility to the communities where we work and to the environment in which we operate. We continue to focus on integrating responsible practices across our operations, addressing environmental and social challenges and creating a positive and lasting impact. Our work through our environmental initiatives and social impact programmes underpins our belief that considered and consistent efforts can help create meaningful change.

Looking ahead, we continue to be committed to enhancing our ESG practices and embedding sustainability, integrity, care and awareness into the way we operate. As the business and external environment continues to evolve, we see opportunities to further improve our environmental performance, contribute to our communities and strengthen responsible business practices. We will continue to work on the basis of measurable objectives and long-term priorities, with a focus on sustainable growth and creating shared value for our stakeholders.

Shripad Ashtekar
Managing Director

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.**	**Name** - Shripad Ashtekar **Designation** - Managing Director **DIN** - 01932057
9.	**Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.**	The CSR Committee is responsible for overseeing and monitoring the Company's community initiatives, social projects, and sustainability-related activities.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All policies referred to have been duly approved by the Board of Directors, relevant Committees or the Company's Management, as applicable. The Board of Directors supervises and reviews the performance of the Company against these policies with regular follow-up actions to encourage continuous improvement and ensure alignment with the Company's stated commitments.									Need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There were no instances of operational non-compliances reported during the year. The Board of Directors is responsible for ensuring compliance with applicable statutory requirements through the use of appropriate procedures for effective implementation and adherence to relevant laws and regulations.									As and when required								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, Dhir & Dhir Associates, a leading law firm, carried out an evaluation to review the implementation and effectiveness of the Company's policies, particularly focusing on how effectively they are followed in practice. Additionally, the policies are periodically reviewed by the respective department and business heads, and any proposed changes are later submitted to the management or the Board for approval.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	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)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Awareness initiatives on Whistle-blower, POSH, ABAC, Code of Conduct	100%
Key Managerial Personnel	14	Strategy Meet initiatives on: • Whistle-blower, • POSH, • ABAC, • Code of Conduct, • Cancer Awareness Session, • Mental Health Session • Hygiene Awareness Week Session, She Talks (Women-focused session) • Financial Awareness Session • Women's Connect Session • Group Mediclaim Insurance • Group Personal Accidental Insurance • Domestic Business Travel • Employee Referral Program	100%
Employees other than BoD and KMPs	13	Awareness initiatives on: • Group Mediclaim Insurance • ESIC • Group Personal Accidental Insurance • Health & Safety	100%
Workers	4	Awareness initiatives on: • Whistle-blower, • POSH, • ABAC, • Code of Conduct, • Cancer Awareness Session, • Mental Health Session • Hygiene Awareness Week Session, She Talks (Women-focused session) • Financial Awareness Session • Women's Connect Session • Group Mediclaim Insurance • Group Personal Accidental Insurance • Domestic Business Travel • Employee Referral Program	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Directors/KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment	Directors/KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
Punishment					

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

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
NIL	NIL

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 has adopted a comprehensive Anti-Bribery and Anti-Corruption (ABAC) policy which sets out a zero-tolerance approach to bribery and corruption. The Policy is applicable to directors, employees, trainees, consultants, agents, vendors, contractors, joint venture partners and other third parties acting for or on behalf of the Company. It provides clear guidance on the prevention and handling of bribery and corruption-related matters.

   The ABAC Policy is available at the following link: https://signpostindia.com/wp-content/uploads/2025/09/ABAC-Policy-2025.pdf

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

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	NIL. No complaints pertaining to conflicts of interest involving Directors/KMPs were received.		NIL. No complaints were received related to issues of conflict of interest of Directors/KMPs	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

   Not Applicable, as no such complaints were reported during the reporting year.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

8. Number of days of accounts payables (Accounts payable *365)/Cost of goods/services procured) in the following format:[4]

	FY 2025-26	FY 2024-25
Number of days of accounts payables	156.30	170.35

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:[5]

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0.00	0.00
	b. Number of trading houses where purchases and made from	00	00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0.00	0.00
	b. Number of dealers/distributors to whom sales are made	00	00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	0.00	0.00
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.67	2.99
	b. Sales (Sales to related parties/Total Sales)	0.23	0.00
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100.00	100.00
	d. Investments (Investments in related parties/Total Investments made)	92.10	92.10

LEADERSHIP INDICATORS

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

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

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.

Yes, the terms and conditions governing the appointment of Independent Directors contain provisions related to the management of conflicts of interest. The policy can be accessed at:

https://signpostindia.com/wp-content/uploads/2024/08/TERMS-AND-CONDITIONS-OF-APPOINTMENT-OF-INDEPENDENT-DIRECTORS-OF-THE-COMPANY.pdf

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

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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.**

	FY-2025-26	FY-2024-25	Details of Improvements in environmental and social impacts
R&D	0	0	The Company did not make any investments in R&D during both reporting years.
Capex	Smart meters have been installed across our digital media assets to monitor and optimize lighting and service hours, and smart timers and digital display screens have replaced traditional flex or solvent-based media. Water dispensers have also been installed to replace single-use packaged water bottles. It is currently difficult to quantify the investment as a percentage of total capital expenditure.		

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

   The Company does not currently have formal sustainable sourcing procedures in place. However, it is actively exploring ways to adopt such practices, with the aim of strengthening its commitment to environmental responsibility and responsible procurement.

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

   Not applicable.

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.**

   End-of-life reclamation processes for plastics (including packaging), e-waste, hazardous waste, and other waste are not applicable to the Company, considering the nature of its operations. However, the Company remains conscious of the materials it uses. For instance, its billboard canvases are made from recyclable cotton, allowing for responsible reuse or disposal, while digital signboards are repurposed across multiple projects to extend their lifecycle.

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.**

   Extended Producer Responsibility (EPR) is currently not applicable to the Company.

LEADERSHIP INDICATORS

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

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

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

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
The company's operations do not fall within the scope of this requirement. However, the company promotes sustainability by redeploying its digital signboards across multiple projects and using recyclable fabric canvas for its billboards.		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable					
E-waste						
Hazardous Waste						
Other waste						

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

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

PRINCIPLE 3:

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

ESSENTIAL INDICATORS

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

		% of employees covered by									
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits*		Paternity Benefits*		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	136	136	100.00	136	100.00	00	0.00	136	100.00	00	0.00
Female	65	65	100.00	65	100.00	65	100.00	00	0.00	00	0.00
Total	**201**	**201**	**100.00**	**201**	**100.00**	**65**	**100.00**	**136**	**100.00**	**00**	**0.00**
Other than Permanent Employees											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	**00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**

*Percentage of (D)- Maternity benefit and (E)- Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated May 10, 2024.

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

		% 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	284	284	100.00	284	100.00	00	0.00	284	100.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	**284**	**284**	**100.00**	**284**	**100.00**	**00**	**0.00**	**284**	**100.00**	**00**	**0.00**
Other than Permanent Workers											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	**00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**	**00**	**0.00**

* Percentage of (E) - Paternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated May 10, 2024.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:[6]

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.16	0.48

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

2. **Details of retirement benefits, for Current Financial Year 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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	100.00	100.00	Y	100.00	100.00	Y

Since all eligible employees are included in the applicable retirement benefit schemes, the coverage is 100 percent.

3. **Accessibility of workplaces:**

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

The Company's premises are equipped with basic accessibility features such as railings and lifts to accommodate employees and workers with disabilities. However, the Company recognises that accessibility is a continuous process and further improvements are needed to fully comply with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company is committed to regularly reviewing and improving its facilities in order to promote a more inclusive and accessible workplace for people with disabilities.

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 day to day operations are guided by the principles of inclusivity and equal opportunity. The Company's Code of Conduct prohibits discrimination on any ground, and the Company reinforces these principles through employee interactions and training.

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	100	33.33	100	92.86
Female	100	0	0	0
Total	**100**	**33.33**	100	92.86

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 an escalation matrix in place for receiving and redressing grievances. Workers may report grievances to their Reporting Manager as the first point of contact, followed by the Department Head and HR as the second and third levels of escalation, respectively. Grievances may also be reported directly to HR at hr@signpostindia.com or through ethic@signpostindia.com.
Other than Permanent Workers	Not Applicable
Permanent Employees	Yes. The Company has an escalation matrix in place for receiving and redressing grievances. Employees may report grievances to their Reporting Manager as the first point of contact, followed by the Department Head and HR as the second and third levels of escalation, respectively. Grievances may also be reported directly to HR at hr@signpostindia.com or through ethic@signpostindia.com.
Other than Permanent Employees	Not Applicable

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	201	00	0.00	164	00	0.00
Male	136	00	0.00	112	00	0.00
Female	65	00	0.00	52	00	0.00
Total Permanent Worker	284	00	0.00	335	00	0.00
Male	284	00	0.00	314	00	0.00
Female	00	00	0.00	21	00	0.00

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	136	136	100.00	136	100.00	112	112	100.00	112	100.00
Female	65	65	100.00	65	100.00	52	52	100.00	52	100.00
Total	**201**	**201**	**100.00**	**201**	**100.00**	**164**	**164**	**100.00**	**164**	**100.00**
Workers										
Male	284	284	100.00	284	100.00	314	314	100.00	314	100.00
Female	00	00	0.00	00	00.00	21	21	100.00	21	100.00
Total	**284**	**284**	**100.00**	**284**	**100.00**	**335**	**335**	**100.00**	**335**	**100.00**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	136	136	100.00	112	112	100.00
Female	65	65	100.00	52	52	100.00
Total	**201**	**201**	**100.00**	**164**	**164**	**100.00**
Workers						
Male	284	284	100.00	314	314	100.00
Female	00	00	0.00	21	21	100.00
Total	**284**	**284**	**100.00**	**335**	**335**	**100.00**

10. Health and safety management system:

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

Yes. the Company provides relevant training and induction to all team members based on the nature of their roles to foster a safe and healthy work environment.

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

The company identifies work-related hazards through regular reporting of injuries and potential risks at work sites as part of daily operations and attendance reporting. The company also has a procedure for educating employees on measures to identify and avoid work-related hazards.

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

Yes. The company has processes in place for workers to report work-related hazards and remove themselves from potentially unsafe situations. Each team is overseen by a designated supervisor or team lead who serves as the first point of contact for reporting hazards and is responsible for ensuring the safety and well-being of team members. Necessary actions are taken promptly to address identified risks.

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

Yes, employees are provided access to non-occupational medical and healthcare services through the Company's Group Medical Insurance Policy, along with the benefits available under the Employees' State Insurance Corporation (ESIC).

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	00	00
	Workers	00	00
Total recordable work- related injuries	Employees	00	00
	Workers	00	00
No. of fatalities	Employees	00	00
	Workers	00	00
High consequence work-related injury or ill-health (ex-cluding fatalities)	Employees	00	00
	Workers	00	00

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

The company has implemented several measures to ensure a safe and healthy work environment. Fire extinguishers are installed throughout the premises and regularly maintained, while first-aid supplies are placed in easily accessible areas to facilitate prompt assistance during emergencies. The company also conducts awareness and consultation sessions on stress management, mental health, ergonomics, healthy lifestyle management and women's healthcare. In addition, health check-up camps are organised for employees to monitor their health conditions. These initiatives reflect the company's commitment to maintaining a safe, healthy and supportive workplace.

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	00	00	NA	00	00	NA
Health & Safety	00	00	NA	00	00	NA

14. Assessments for the year:

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

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

Not applicable.

LEADERSHIP INDICATORS

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

Yes, the Company provides life insurance and compensation benefits to both employees and workers. The coverage includes benefits under the Employees' Deposit Linked Insurance Scheme (EDLI) as well as a pension scheme administered through the Employees' Provident Fund Organisation (EPFO).

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 has implemented checks and control mechanisms to ensure that its value chain partners comply with statutory requirements. The Permanent Account Numbers (PAN) of the suppliers are validated before they are on boarded in the system. Regular monitoring of the GST compliance of recurring suppliers and contractors is undertaken and appropriate actions and follow ups are taken in case of any non-compliance or deviations. Moreover, payments to suppliers and contractors are made only after verifying that they meet all the relevant statutory requirements.

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 rehabili-tated 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	00	00	00	00
Workers	00	00	00	00

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

Yes. The company provides transition assistance by offering retired employees the option to continue their association with the company in consultant roles. This facilitates the transfer of knowledge and experience while supporting individuals in managing career transitions and remaining professionally engaged.

5. Details on assessment of value chain partners:

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

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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 4:

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

ESSENTIAL INDICATORS

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

   The Company's stakeholder engagement process begins with the identification of key internal and external stakeholders, followed by an assessment of how each stakeholder group impacts the business and how the business, in turn, impacts them. Based on this assessment, key stakeholders are prioritised to better understand their expectations and concerns. Through regular engagement across various channels, the Company has been able to strengthen stakeholder relationships and enhance its organisational strategy.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Website, Press releases, general meetings	Quarterly over website. Press releases are made as and when any important news like getting new projects is to be shared	To inform the shareholders about impending initiatives and significant corporate developments, such as management changes, if any.
Customers	No	Website	Quarterly over website.	To demonstrate how the business can use its media assets, which are widely disseminated throughout the country on a daily basis, to assist clients in increasing the value of their brands.
Vendors	No	Website	Quarterly over website.	Building stronger ties with suppliers in order to provide the final consumer with higher quality products.
Employees	No	Website, Trainings	Quarterly over website. Trainings as and when required.	To maintain employee motivation by providing them with a sense of the com-pany's progress, which eventually aids in the employees professional development.
Regulatory authorities	No	Mail	As and when required.	Submitting compliances, getting approvals, and responding to enquiries.
Communities	Yes	Newspaper, Mail, Website	As and when required.	Requisite engagement under CSR objective.

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.**

   Stakeholder feedback is of significant importance to the Company. Whenever any concern or issue is raised, the Company undertakes detailed consultations with all relevant parties to gain a comprehensive understanding of the matter. Where required, such discussions are further escalated to the Board level to ensure appropriate review and decision-making. The objective of this process is to implement effective reforms and solutions that address stakeholder interests comprehensively while promoting mutually beneficial outcomes across economic, environmental, and social aspects.

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.**

   While no such instances were reported during the reporting period, the Company remains committed to proactively engaging in dialogue to address and resolve such matters whenever they arise.

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

   The Company's Corporate Social Responsibility (CSR) initiatives are aimed at supporting vulnerable, marginalized, and disadvantaged sections of society. Although no specific instances of engagement or concerns from such stakeholders were reported during the reporting period, the Company's ongoing programs continue to focus on uplifting these communities through targeted initiatives and interventions.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 5:

Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

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	201	201	100.00	164	164	100.00
Other than permanent	00	00	0.00	00	00	0.00
Total Employees	201	201	100.00	164	164	100.00
Workers						
Permanent	284	284	100.00	335	335	100.00
Other than permanent	00	00	0.00	00	00	0.00
Total Workers	284	284	100.00	335	335	100.00

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

Category	FY 2024-25					FY 2023-24				
	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	201	00	0.00	201	100.00	164	01	0.61	163	99.39
Male	136	00	0.00	136	100.00	112	00	0.00	112	100.00
Female	65	00	0.00	65	100.00	52	01	1.92	51	98.08
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Workers										
Permanent	284	00	0.00	284	100.00	335	64	19.10	271	80.90
Male	284	00	0.00	284	100.00	314	43	13.69	271	86.31
Female	00	00	0.00	00	0.00	21	21	100.00	00	0.00
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00

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

   a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/Salary/ Wages of respective category	Number	Median remuneration/Salary/ Wages of respective category
Board of Directors* (BoD)	03	1,86,99,996	00	00
Key Managerial Personnel	01	60,00,000	01	33,00,000
Employees other than BoD and KMP	132	9,61,632	64	8,25,000
Workers	284	3,19,962	00	00

*To calculate the median remuneration of the Board of Directors, both sitting fees and remuneration have been taken into account.

b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**[7]

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of to-tal wages	20.20	17.70

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. The company's Ethics Committee serves as the focal point responsible for addressing human rights impacts and issues caused or contributed to by the business.

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

   The company has comprehensive internal mechanisms in place to address human rights-related grievances, which fall under the purview of the Ethics Committee. In addition, the company's Code of Conduct provides a formal framework reinforcing its commitment to a respectful and discrimination-free workplace. Employees and workers may also access the company's HR grievance redressal mechanism to raise concerns related to human rights, ensuring an accessible and effective system for addressing such grievances.

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	00	00	NA	00	00	NA
Discrimination at workplace	00	00	NA	00	00	NA
Child Labour	00	00	NA	00	00	NA
Forced Labour/In-voluntary Labour	00	00	NA	00	00	NA
Wages	00	00	NA	00	00	NA
Other Human Rights related issues	00	00	NA	00	00	NA

7. **Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**[8]

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	00	00
Complaints on POSH as a % of female employees/workers	0.00	0.00
Complaints on POSH upheld	00	00

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

   The company has instituted a Prevention of Sexual Harassment (POSH) Committee and adopted a comprehensive POSH Policy to safeguard complainants in cases of discrimination and harassment. The POSH Committee ensures that complaints are addressed with confidentiality and impartiality, fostering a safe environment for individuals to report concerns without fear of retaliation.

   Additionally, the company has a Whistleblower Policy, which is publicly accessible on its website, as well as a separate internal version available to employees through the employee portal. These mechanisms reinforce the company's commitment to transparency, accountability and protection against victimisation.

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

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

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

   No. Due to the nature of the company's business, its business agreements and contracts do not currently include specific human rights requirements. However, the company acknowledges the importance of human rights considerations within its contractual relationships and remains open to incorporating such provisions in future agreements, where appropriate.

10. **Assessments for the year:**

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	NIL
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

    Not Applicable

LEADERSHIP INDICATORS

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

   No new processes introduced or existing processes changes in the reporting year. However, the Company is responsive to changing requirements and will make any necessary changes promptly as and when the need arises in future.

2. **Details of the scope and coverage of any Human rights duediligence conducted.**

   The Company has not conducted human rights due to the nature of the business.

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

   The Company's premises are currently fitted with accessibility features including lifts and railings to assist people with disabilities. However, the Company recognises that there is a need for continuous improvement and is committed to improving accessibility measures to meet 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	NIL
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 6:

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

ESSENTIAL INDICATORS

1. **Details of total energy consumption (in Megajoules) and energy intensity, in the following format:**[9]

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)*	3,45,63,268.80	46,05,573.91
Total fuel consumption (E)	39,17,656.07	62,78,237.12
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	3,84,80,924.87	1,08,83,811.03
Total energy consumed (A+B+C+D+E+F)	3,84,80,924.87	1,08,83,811.03
Energy intensity per rupee of turnover **(Total energy consumption/Revenue from Operations) - MJ/Rupees**	0.0066	0.0024
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[10] **(Total energy consumed/Revenue from operations adjusted for PPP) - MJ/USD**	0.14	0.049
Energy intensity in terms of physical output	Not ascertainable	Not ascertainable
Energy intensity per Employee - **MJ/Employee**	1,91,447.39	66,364.70

*The number of locations covered increased during FY 2025–26. The FY 2024–25 data did not cover the same number of locations, as data for all locations was not available or reported for the previous year. Accordingly, the increase in reported electricity consumption is partly attributable to the expanded location coverage and the increase in the number of billboards covered during FY 2025–26.

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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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**

The Company's facilities do not fall under the category of Designated Consumers as defined under the Government of India's Perform, Achieve and Trade (PAT) Scheme. Consequently, the requirements and obligations under the PAT framework are not applicable to the Company. Nevertheless, the Company continues to implement relevant measures for energy efficiency and conservation.

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

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

3. Provide details of the following disclosures related to water, in the following format:[11]

Parameter	FY 2025-26*	FY 2024-25*
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	2,355.87	3,568.99
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,355.87	3,568.99
Total volume of water consumption (in kilolitres)	471.17	713.80
Water intensity per rupee of turnover (Water consumed/Revenue from operations) **KL/Rupee**	0.00000008	0.00000016
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[12] (Total water consumption/Revenue from operations adjusted for PPP) - **KL/USD**	0.0000017	0.0000032
Water intensity in terms of physical output	Not ascertainable	Not ascertainable
Water intensity per Employee - KL/Employee	2.34	4.35

*Since most of the Company's properties are rented, water bills are generally paid by the respective landlords, resulting in limited availability of water consumption data. However, water consumption data has been maintained and reported for the Mumbai location. The decrease in water withdrawal and consumption during FY 2025–26 is primarily attributable to lower water usage, driven by changes in occupancy and operational activity, along with improved efficiency in water consumption.

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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	1,884.69	2,855.19
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**1,884.69**	**2,855.19**

* Water discharge has been estimated at 80% of water withdrawal, in accordance with CPHEEO guidelines.

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

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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

   No, the Company has not implemented a Zero Liquid Discharge (ZLD) system. Wastewater generated at the facility is currently discharged into the municipal sewer system in compliance with applicable requirements.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx		Considering the nature of the Company's business operations, the specified air pollutants are not generated in material quantities. Accordingly, monitoring and assessment of these pollutants are not applicable.	
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**[13]

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_{20}, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	116.81	96.08
Total Scope 2 emissions[14] (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	6,842.03	943.26
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO_2 equivalent/Rupees	0.0000012	0.00000023
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)[15] (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent/Rupees	0.000024	0.0000047
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		Not ascertainable	Not ascertainable
Total Scope 1 and Scope 2 emission intensity per Employee	Metric tonnes of CO_2 equivalent/Employee	34.62	6.34

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

[14] *The above calculations as per the updated emission factors provided in the CO Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.*

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

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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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

Yes. The entity has undertaken several initiatives aimed at reducing greenhouse gas (GHG) emissions by improving energy efficiency, reducing resource consumption, promoting sustainable transportation and increasing environmental awareness across its offices and operational locations.

Key initiatives include:

1. **Energy Conservation:** The entity promotes the replacement of conventional lighting with energy-efficient LED lighting systems and encourages employees to switch off lights, air-conditioning systems and electrical equipment when not in use. Energy-efficient practices are promoted across offices and operational locations to reduce unnecessary electricity consumption and associated Scope 2 GHG emissions.
2. **Paper Reduction and Digitalisation:** The entity has increased the use of digital documentation and electronic communication to reduce paper consumption. Employees are encouraged to print documents only when necessary and use double-sided printing wherever printing is required. These measures reduce paper consumption and the associated emissions from paper production, transportation and waste management.
3. **Waste Management and Recycling:** Waste segregation is encouraged at source wherever appropriate facilities are available. Recyclable materials such as paper, plastic and e-waste are channelized to authorized vendors/recyclers for appropriate recycling and recovery. These practices help reduce waste sent for disposal and the associated GHG emissions.
4. **Water Conservation:** The entity promotes responsible water consumption through employee awareness initiatives, regular monitoring of water usage and timely identification and rectification of leakages. Reduction in water consumption also provides an indirect GHG reduction benefit by lowering the energy requirements associated with water extraction, pumping and treatment.
5. **Green Transportation:** Employees are encouraged to use shared transportation and public transport, wherever feasible. Business travel and vehicle usage are also optimized to reduce unnecessary fuel consumption. These measures contribute to reducing fuel consumption and associated Scope 1 GHG emissions from transportation.
6. **Environmental Awareness:** The entity conducts awareness initiatives to encourage employees to adopt environmentally responsible practices in their day-to-day activities, with a focus on energy conservation, waste reduction, water conservation and sustainable resource use. Such initiatives support behavioural changes and encourage wider adoption of low-carbon practices across the organization.

Collectively, these initiatives contribute to reducing the entity's overall GHG emissions through lower electricity and fuel consumption, improved resource efficiency, waste reduction, sustainable transportation and increased adoption of environmentally responsible practices.

9. Provide details related to waste management by the entity, in the following format:[16]

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	-	-
E-waste **(B)**	-	-
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please Specify, if any. **(G)**	-	-
Other Non-hazardous waste generated **(H).** **Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)**		
1. Self-Adhesive Stickers with latex based Ink	17,821.21	15,231.81
2. Biodegradable Fabric with latex print	217.90	186.24
3. Flex with latex print	66.67	56.99
Total (A+B + C + D + E + F + G + H)	18,105.79	15,475.04
Waste intensity per rupee of turnover (Total waste gen-erated/ Revenue from operations) - **MT/Rupee**	0.0000031	0.0000034
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[17] **– MT/USD** (Total waste generated/Revenue from operations adjusted for PPP)	0.000064	0.000070
Waste intensity in terms of physical output	Not ascertainable	Not ascertainable
Waste intensity per Employee - MT/Employee	90.08	94.36
For each category of waste generated, total waste recovered through recycling, reusing or other recovery operations (in metric tonnes)		
Category of waste – Non-hazardous waste		
(i) Recycled - **Self Adhesive Stickers with latex based Ink, Biodegradable Fabric with latex print and Flex with latex print**	18,105.79	15,475.04
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**18,105.79**	**15,475.04**

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

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

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	**-**	-

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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

    The Company does not currently have a formal waste management strategy in place; however, waste generated at the establishment is managed through local vendors. Appropriate disposal practices are followed to ensure responsible handling of waste.

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:**

Location of operations/ offices	Types of operations	Whether the conditions of environmental approval/clear-ance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company does not have operations or offices located in or around ecologically sensitive areas. This approach reflects the Company's commitment to responsible and sustainable business practices, and accordingly, the requirement for environmental approvals or clearances in such areas is not applicable.		

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Environmental Impact Assessment (EIA) was not applicable during the reporting period, as the nature of the Company's opera-tions is exempt from the requirement of obtaining environmental clearance or conducting an EIA under the applicable guidelines of the Ministry of Environment, Forest & Climate Change (MoEF). Accordingly, the disclosure is 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:**

Serial Number	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/ac-tion taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
The Company was in compliance with all applicable environmental laws, regulations, and guidelines during the reporting period, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act along with the rules framed thereunder. No material environmental non-compliances were reported during the year.				

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

LEADERSHIP INDICATORS

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

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

   (i) Name of the area

   (ii) Nature of operations

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

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

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	84.26	99.20
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent/Rupee	0.000000015	0.000000022
Total Scope 3 emission intensity per Employee	Metric tonnes of CO_2 equivalent/Employee	0.42	0.52

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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

The Company does not carry out operations in or around ecologically sensitive areas. Accordingly, no significant direct or indirect impact on biodiversity has been identified, and the requirement for prevention or remediation measures in such areas is not applicable.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	**Energy Conservation and Efficiency**	The entity promotes the use of energy-efficient LED lighting as a replacement for conventional lighting systems across its offices and operational locations. Employees are encouraged to switch off lights, air-conditioning systems and other electrical equip-ment when not required. Energy-efficient operating practices are also promoted to minimize unnecessary electricity consumption and improve overall energy efficiency.	Reduces unnecessary electricity consumption and associated Scope 2 GHG emissions, while promoting efficient use of energy across the organization.
2	**Paper Reduction and Digitalisation**	The entity has increased the use of digital documentation and electronic communication to reduce dependence on physical documentation. Employees are encouraged to print documents only when necessary and adopt doublesided printing wherever printing is required.	Reduces paper consumption and the associated environmental impacts arising from paper production, transportation and disposal. It also promotes re-source efficiency and supports the organization's transition towards more sustainable and paperlight operations.
3	**Water Conservation**	The entity promotes responsible water consumption through employee awareness and regular monitoring of water usage. Measures are undertaken to identify and address leakages and minimize avoidable water wastage. Employees are encouraged to use water responsibly during day-to-day operations.	Reduces freshwater consumption and water wastage. Lower water consumption also provides an indirect GHG reduction benefit by reducing the energy requirements associated with water extraction, pumping, treatment and distribution.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4	**Green Transportation and Travel Optimization**	Employees are encouraged to use shared transportation and public transport, wherever feasible, to reduce dependence on individual vehicles. The entity also promotes optimization of business travel and vehicle usage to minimize unnecessary journeys and associated fuel consumption.	Reduces fuel consumption and transportation related emissions, thereby contributing to the reduction of Scope 1 GHG emissions and supporting more sustainable mobility practices.
5	**Environmental Awareness and Employee Engagement**	The entity promotes awareness among employees regarding energy conservation, waste reduction, water conservation and environmentally responsible practices. Employees are encouraged to incorporate sustainable practices into their routine activities and operational decision making.	Encourages behavioural change and greater employee participation in sustainability initiatives, supporting the broader adoption of resource-efficient and low-carbon practices across the organization.
6	**Waste Segregation and Recycling**	Waste segregation is encouraged at source wherever appropriate facilities are available. Recyclable waste streams such as paper, plastic, e-waste and other recyclable materials are encouraged to be channelized through authorized vendors/recyclers for appropriate recycling and recovery.	Improves waste management practices, increases recycling and resource recovery, and reduces the quantity of waste requiring final disposal. This also helps reduce emissions associated with waste treat-ment and disposal.

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

   The Company currently does not have a formal disaster management and business continuity plan in place. However, it is committed to developing and implementing an appropriate framework to strengthen operational resilience and ensure the safety and continuity of its operations.

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

   At present, the Company has not undertaken any specific climate mitigation or adaptation measures. However, it remains committed to monitoring climate-related developments and evaluating opportunities for future initiatives aligned with its sustainability.

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

   At present, the Company has not undertaken any specific climate mitigation or adaptation measures.

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

   a. By the Listed entity: Nil

   b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 7:

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

ESSENTIAL INDICATORS

1. a) **Number of affiliations with trade and industry chambers/associations.**
   The Company currently holds one (1) affiliation with a trade or industry chamber/association.

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1	Indian Newspaper Society (INS)	National

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

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

LEADERSHIP INDICATORS

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

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

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable						

3. **Describe the mechanisms to receive and redress grievances of the community.**
   Community members can contact the company through its website to raise any grievances:
   https://www.signpostindia.com/contact-us/

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	1.00	4.00
Directly from within India	100.00	100.00

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost.**[20]

Location	FY 2025-26	FY 2024-25
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	1.11	9.90
Metropolitan	98.89	90.10

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
Not applicable as we do not undertake any CSR projects in aspirational districts.			

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

   At present the Company does not have preferential procurement Policy. However, the Company recognises the importance of this and are willing to look at options to introduce this policy in the future.

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

   Not Applicable

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

   Not Applicable

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

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

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

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

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

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

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

Sr. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Sraboni Chatterjee Foundation	The company has made monetary donations to organizations as part of its CSR initiatives, including the procurement and installation of six commercial 2-ton split air conditioners in the Pediatric Ward of Rogi Kalyan Samiti, Chandannagar Sub-Divisional Hospital, Hooghly, with a focus on promoting preventive healthcare. These donations have been directed towards organizations working closely with marginalized and vulnerable communities. While these initiatives benefit the wider community, including members of these groups, the exact number of beneficiaries and the percentage belonging to marginalized and vulnerable groups cannot be ascertained due to the nature of the support provided.	
2	CanKids KidsCan		
4	Sanjeevan Socio-Medical Foundation		
5	Procurement and installation of six commercial 2-ton split air conditioners in the Pediatric Ward of Rogi Kalyan Samiti, Chandannagar Sub Divisional Hospital, Hooghly.		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 9:

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

ESSENTIAL INDICATORS

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

   Consumers can reach out to the company through the dedicated "Contact Us" page on its website: https://www.signpostindia.com/contact-us/where they can raise any concerns or give suggestions.

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

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

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	00	00	None	00	00	None
Advertising	00	00	None	00	00	None
Cyber-security	00	00	None	00	00	None
Delivery of essential services	00	00	None	00	00	None
Restrictive Trade Practices	00	00	None	00	00	None
Unfair Trade Practices	00	00	None	00	00	None
Other	00	00	None	00	00	None

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

	Number	Reasons for recall
Voluntary recalls	00	NA
Forced recalls	00	NA

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

   Yes. The company has a privacy policy that describes its policies and procedures regarding the collection, use, and disclosure of information. The policy is available at: https://www.signpostindia.com/privacy-policy/

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.**

   During the reporting period, no issues relating to advertising practices, delivery of essential services, cyber security and customer data privacy, product recalls or regulatory actions concerning the safety of products and services were reported. Therefore no corrective actions were required.

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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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.**[21]
      Nil.
   c. **Impact, if any, of the data breaches**
      Not Applicable

LEADERSHIP INDICATORS

1. **Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).**
   Information about the Company's product and services is accessible through the Media section of its official website: https://www.signpostindia.com/media/
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
   The information about the safe and responsible usage of company's products and services is accessible on its Sustainability webpage: https://signpostindia.com/sustainability/
3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
   The consumers are informed of any risks related to the discontinuation or disruption of any services through email communications by the Client Servicing team.
4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).**
   Not Applicable. The Company currently does not carry out any survey with regards to consumer satisfaction.

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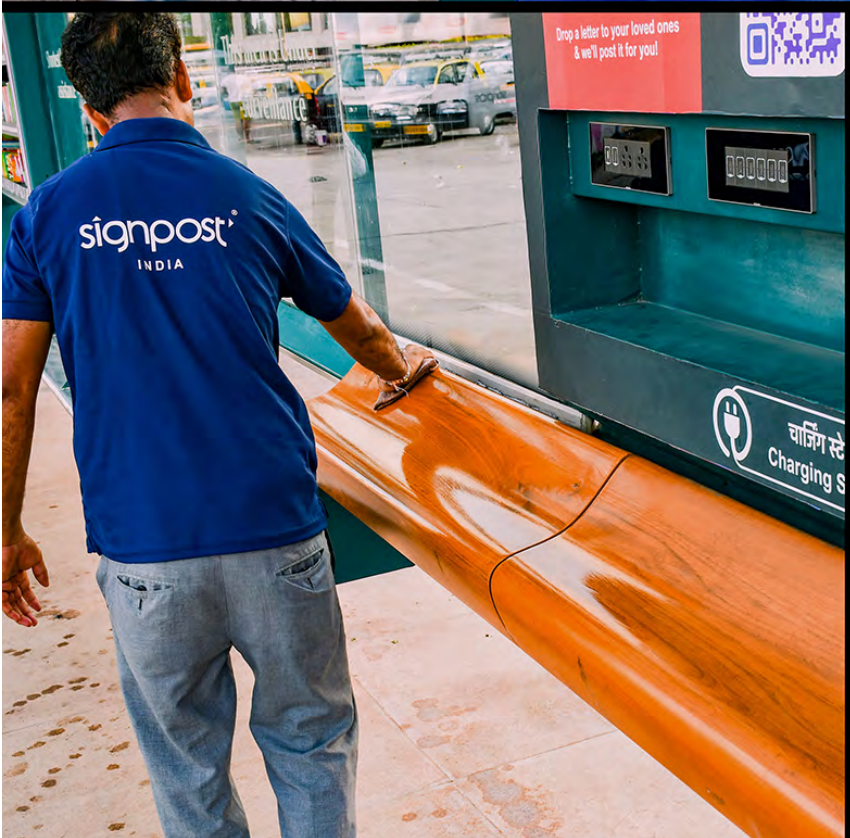
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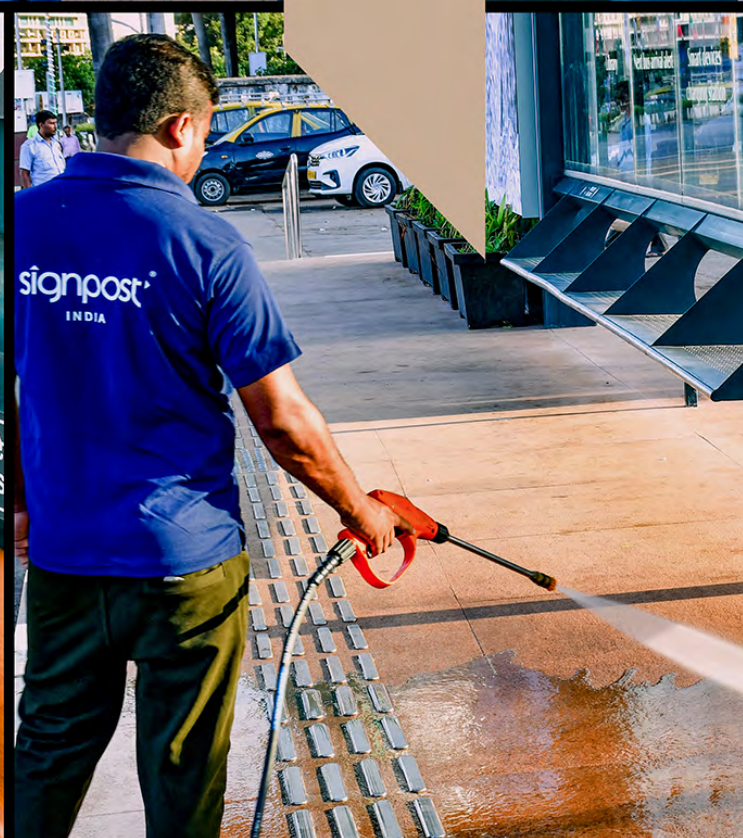
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