

October 27, 2026

To,
The Listing Department
National Stock Exchange of India Limited
"Exchange Plaza" Bandra-Kurla Complex,
Bandra (E), Mumbai-400051

Department of Corporate Services/Listing
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai-400001

NSE Symbol : SGMART

Scrip Code: 512329

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on October 27, 2026

A. In terms of Regulation 30 and 33 read with Schedule III and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI-LODR"), we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Tuesday, October 27, 2026, which commenced at 2:50 P.M. and concluded at 4:30 P.M., inter alia, transacted the following:

1. Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026.
2. Considered and approved the acquisition of 24.5% of the issued, subscribed and paid-up equity share capital (i.e. 12,250 Equity Shares) of SG Enterprise Solutions Private Limited ("SGESPL") from S Gupta Holding Private Limited for an aggregate cash consideration of ₹1,22,500 (Rupees One Lakh Twenty-Two Thousand Five Hundred only). The proposed acquisition is expected to be completed by December 31, 2026. Upon completion of the acquisition, SGESPL shall become an Associate of the Company.
3. Considered and approved the acquisition of 16.67% of issued, subscribed and paid-up equity share capital (i.e., 25,000 Equity Shares) of APL Apollo Foundation from SG Green Logistics Limited for an aggregate cash consideration of ₹2,50,000 (Rupees Two lakh Fifty Thousand only).
4. Considered and approved an additional investment of upto Rs. 10 Crores in one or more tranches by way of subscription of the equity shares of its wholly owned subsidiary i.e. SG Buildkart Private Limited.

B. The following documents are enclosed in respect of the items transacted in the meeting:

- The necessary disclosures required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations,

SG MART LIMITED

(formerly known as Kintech Renewables Limited)

Registered Office: H. No. 37, Ground Floor, Hargovind Enclave, Vikas Marg, Delhi-110092
Corporate Office: A-127, Sector-136, Noida, Gautam Buddha Nagar, Uttar Pradesh-201305
Tel: 011-44457164 | Email: compliance@sgmart.co.in
Website: www.sgmart.co.in | CIN: L46102DL1985PLC426661

2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 with respect to the acquisition is enclosed as Annexure – A.

- The Unaudited Financial Results along with the Limited Review Reports thereon given by M/s Walker Chandio & Co. LLP, Chartered Accountants (FRN: 001076N/N500013), Gurugram, Statutory Auditors of the Company are enclosed herewith.

This disclosure along with the enclosures shall be made available on the website of the Company viz. www.sgmart.co.in

We request you to kindly take the above information on your record.

Thanking you

Yours faithfully

For SG Mart Limited

SACHIN
KUMAR

Digitally signed by
SACHIN KUMAR
Date: 2026.10.27
16:37:28 +05'30'

Sachin Kumar

Company Secretary & Compliance Officer

M. No. F13972

Encl: a/a

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Annexure – A

Details with respect to the acquisition as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026:

S. No.	Particulars	Disclosure
(a)	Name of the target entity, details in brief such as size, turnover etc.	SG Enterprise Solutions Private Limited ("SGESPL" or "Target Company"), a company incorporated under the Companies Act, 2013 on September 10, 2026. Turnover: SGESPL was incorporated on September 10, 2026 and yet to commence operations. Accordingly, historical turnover information is not available. Its issued equity share capital comprises 50,000 equity shares of ₹10 each.
(b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at arm's length	The proposed acquisition would constitute a related party transaction, as the 12,500 equity shares are proposed to be acquired from S Gupta Holding Private Limited, which is related party of the Company. S Gupta Holding Private Limited is a promoter group of the Company. The transaction shall be undertaken on an arm's length basis.
(c)	Industry to which the entity being acquired belongs	Group Shared Services Company which will provide common corporate support services.
(d)	Objects and impact of acquisition	The target entity shall act as a Group Shared Services Company which will provide common corporate support services to participating Group entities through a centralised shared services model. Post acquisition, the target entity shall become associate of the Company.
(e)	Brief details of any governmental or regulatory approvals required for the acquisition	No governmental or regulatory approvals required for this acquisition.
(f)	Indicative time period for completion of the acquisition	The acquisition is expected to be completed by December 31, 2026.

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(g)	Consideration - whether cash consideration or share swap or any other form and details of the same;	The acquisition shall be made for cash consideration.
(h)	Cost of acquisition and/or the price at which the shares are acquired	Aggregate consideration of ₹ 1,22,500/- (Rupees One Lakh Twenty-Two Thousand Five Hundred only).
(i)	Percentage of shareholding / control acquired and / or number of shares acquired	Acquisition of 24.5% of issued, subscribed and paid-up equity share capital of SGESPL, resulting in the Target Company becoming an Associate of the Company.
(j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	• The target entity was incorporated on September 10, 2026 and yet to commence operations. • The target entity shall act as a Group Shared Services Company which will provide common corporate support services to participating Group entities through a centralised shared services model. Post acquisition, the target entity shall become associate of the company. • Since the target entity is newly incorporated, the details of last three years turnover not available. • Country of Incorporation: India

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Annexure – B

Details with respect to the acquisition as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026:

S. No.	Particulars	Disclosure
(a)	Name of the target entity, details in brief such as size, turnover etc.	APL Apollo Foundation (“Foundation” or “Target Company”), a company incorporated under the Companies Act, 2013 on April 19, 2022. Turnover: APL Apollo Foundation was incorporated on September 10, 2026 and yet to commence operations. Accordingly, historical turnover information is not available. Its issued equity share capital comprises 50,000 equity shares of ₹10 each.
(b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at arm's length	The proposed acquisition would constitute a related party transaction, as the 25,000 equity shares are proposed to be acquired from SG Green Logistics Limited, which is related party of the Company. The Director of the Company is a Director and holds along with its immediate relatives more than 2% of equity shares of SG Green Logistics Limited. The transaction shall be undertaken on an arm's length basis.
(c)	Industry to which the entity being acquired belongs	Non-Profit Organization
(d)	Objects and impact of acquisition	The Foundation has been engaged in undertaking CSR initiatives. Considering the experience and established association of the Foundation, the Company proposes to further strengthen its participation in the Foundation by acquiring 25,000 equity shares of Rs. 10/- each, representing approximately 16.67% of its paid-up equity share capital
(e)	Brief details of any governmental or regulatory approvals required for the acquisition	No governmental or regulatory approvals required for this acquisition.
(f)	Indicative time period for completion of the acquisition	The acquisition is expected to be completed by December 31, 2026.

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(g)	Consideration - whether cash consideration or share swap or any other form and details of the same;	The acquisition shall be made for cash consideration.								
(h)	Cost of acquisition and/or the price at which the shares are acquired	Aggregate consideration of ₹ 2,50,000/- (Rupees Two Lakh Fifty Thousand only).								
(i)	Percentage of shareholding / control acquired and / or number of shares acquired	Acquisition of 16.67% of issued, subscribed and paid-up equity share capital of Foundation.								
(j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	The Foundation is engaged in undertaking CSR initiatives and the Company proposes to further strengthen its participation in the Foundation by acquiring 25,000 equity shares of Rs. 10/- each, representing approximately 16.67% of its paid-up equity share capital. • The details of last three years turnover: <table><tr><td>Financial Year</td><td>Turnover (Rs. In Lakh)</td></tr><tr><td>2025-26</td><td>232.30</td></tr><tr><td>2024-25</td><td>99.58</td></tr><tr><td>2023-24</td><td>82.84</td></tr></table> The company is a non-profit organization incorporated under Section 8 of Companies Act 2013, accordingly the grants and donations received by the Foundation is taken as turnover of this company. • Country of Incorporation: India	Financial Year	Turnover (Rs. In Lakh)	2025-26	232.30	2024-25	99.58	2023-24	82.84
Financial Year	Turnover (Rs. In Lakh)									
2025-26	232.30									
2024-25	99.58									
2023-24	82.84									

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Haryana, India

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of SG Mart Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of SG Mart Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Bhubaneswar, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Guwahati, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial information of two subsidiaries included in the Statement, whose financial information reflect total assets of ₹ 325.80 crores as at 30 September 2026, and total revenues of ₹ 205.16 crores and ₹ 357.65 crores, total net profit after tax of ₹ 14.30 crores and ₹ 26.14 crores, total comprehensive income of ₹ 14.30 crores and ₹ 26.14 crores, for the quarter and year-to-date period ended on 30 September 2026, respectively, and net cash outflows of ₹ 5.83 crores for the period ended 30 September 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.
6. The Statement includes the interim financial information of one subsidiary, which has not been reviewed by their auditor, whose interim financial information reflects total assets of ₹ 0.10 crores as at 30 September 2026, and total revenue of ₹ nil and ₹ nil, net loss after tax of ₹ 0.10 crores and ₹ 0.11 crores, total comprehensive loss of ₹ 0.10 crores and ₹ 0.11 crores for the quarter and year-to-date period ended 30 September 2026 respectively, net cash inflows of ₹ 0.10 crores for the period ended 30 September 2026 as considered in the Statement and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors of the subsidiary.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013



Ashish Gera
Partner
Membership No. 508685
UDIN: 26508685NWTXRA7974



Place: Noida
Date: 27 October 2026

Walker ChandioK &Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

Annexure 1

List of entities included in the Statement

Holding Company

1. SG Mart Limited

Subsidiaries

1. SG Marts FZE
2. SG Buildkart Private Limited (Formerly known as SG Super 101 Private Limited)
3. Tanwar Cargo Solutions Private Limited (w.e.f 03 August 2026)



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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of SG Mart Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of SG Mart Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Chartered Accountants

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Ashish Gera

Partner

Membership No.: 508685

UDIN: 26508685FLUTEC9647



Place: Noida

Date: 27 October 2026

Chartered Accountants



SG MART
ONE MART. INFINITE POSSIBILITIES

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Statement of consolidated assets and liabilities

(₹ in crores)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
<u>Non-current assets</u>		
(a) Property, plant and equipment (Refer note 5)	445.78	319.91
(b) Capital work-in-progress	16.51	19.94
(c) Right-of-use assets	64.19	64.91
(d) Intangible assets	0.30	0.35
(e) Financial assets		
(i) Other financial assets	1.15	1.14
(f) Other non-current assets	237.94	122.33
Total non-current assets (A)	765.87	528.58
<u>Current assets</u>		
(a) Inventories	217.71	283.59
(b) Financial assets		
(i) Trade receivables	231.09	264.58
(ii) Cash and cash equivalents	233.77	519.89
(iii) Bank balances other than (ii) above	480.66	464.24
(iv) Other financial assets	3.19	2.99
(c) Other current assets	139.35	185.75
Total current assets (B)	1,305.77	1,721.04
Total assets (A+B)	2,071.64	2,249.62
Equity and liabilities		
<u>Equity</u>		
(a) Equity share capital	12.61	12.60
(b) Other equity	1,691.10	1,583.93
Total equity (C)	1,703.71	1,596.53
<u>Non-current liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	0.03	-
(ii) Lease liabilities	36.27	36.06
(b) Provisions	1.04	0.75
(c) Deferred tax liabilities (net)	4.04	2.44
Total non-current liabilities (D)	41.38	39.25
<u>Current liabilities</u>		
(a) Financial liabilities		
(i) Borrowings	15.99	231.42
(ii) Lease liabilities	0.44	0.44
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	1.98	3.56
- total outstanding dues of creditors other than micro enterprises and small enterprises	278.03	361.48
(iv) Other financial liabilities	7.18	7.24
(b) Other current liabilities	6.91	5.50
(c) Provisions	1.16	0.77
(d) Current tax liabilities (net)	14.86	3.43
Total current liabilities (E)	326.55	613.84
Total liabilities (F=D+E)	367.93	653.09
Total equity and liabilities (C+F)	2,071.64	2,249.62

See accompanying notes to the financial results.



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Statement of consolidated financial results for the quarter and half year ended September 30, 2026

(₹ in crores, except per share data)

S. No.	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025	Year ended March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	1,561.84	1,308.57	1,704.25	2,870.41	2,848.01	6,315.28
II	Other income	8.71	9.75	19.01	18.46	39.45	69.07
III	Total income (I+II)	1,570.55	1,318.32	1,723.26	2,888.87	2,887.46	6,384.35
	Expenses						
IV	(a) Cost of materials consumed	175.84	135.38	101.34	311.22	135.45	422.52
	(b) Purchase of stock-in-trade	1,285.67	1,013.65	1,651.55	2,299.32	2,709.53	5,666.31
	(c) Changes in inventories of finished goods and stock-in-trade	(3.49)	71.45	(99.60)	67.96	(102.96)	(2.71)
	(d) Employee benefits expense	10.68	8.30	8.14	18.98	14.85	31.22
	(e) Finance costs	7.23	6.21	11.54	13.45	23.56	51.15
	(f) Depreciation and amortisation expenses	4.41	4.07	2.34	8.48	4.07	11.50
	(g) Other expenses	21.15	21.03	14.80	42.18	27.24	61.24
	Total expenses	1,501.49	1,260.09	1,690.11	2,761.59	2,811.74	6,241.23
V	Profit before tax (III-IV)	69.06	58.23	33.15	127.28	75.72	143.12
VI	Tax expense						
	(a) Current tax	13.88	12.21	6.15	26.08	15.76	29.66
	(b) Deferred tax charge	1.16	0.44	0.46	1.60	1.14	2.44
	(c) Adjustment of tax relating to earlier period/year	-	-	-	-	-	(0.04)
	Total tax expense	15.04	12.65	6.61	27.68	16.90	32.06
VII	Net profit after tax (V-VI)	54.02	45.58	26.54	99.60	58.82	111.06
VIII	Other comprehensive income						
A	(i) Items that will not be reclassified to profit or loss	(0.06)	0.08	0.05	0.01	0.05	0.22
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.02)	(0.01)	(0.00)	(0.01)	(0.06)
B	(i) Items that will be reclassified to profit or loss	3.50	(0.56)	4.83	2.94	5.10	20.73
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	3.46	(0.50)	4.87	2.95	5.14	20.89
IX	Total comprehensive income (VII+VIII)	57.48	45.08	31.41	102.55	63.96	131.95
X	Paid-up equity share capital (face value of ₹ 1 each)	12.61	12.60	12.60	12.61	12.60	12.60
XI	Other equity						1,583.93
XII	Earnings per share (face value of ₹ 1 each)						
	(not annualised for quarters)						
	(a) Basic	4.29	3.62	2.11	7.90	4.83	8.96
	(b) Diluted	4.28	3.61	2.11	7.90	4.78	8.92

Amounts below the rounding off norms adopted by the Company are presented as "0.00".
See accompanying notes to the financial results.



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Statement of consolidated cash flows for the half year ended September 30, 2026

Particulars	(₹ in crores)	
	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before income tax	127.28	75.72
Adjustments for:		
Depreciation and amortisation expenses	8.48	4.07
Fair value loss on derivatives	-	0.44
Finance costs	13.43	23.40
Interest income	(17.83)	(39.36)
Allowance for / (reversal of) expected credit loss	1.07	(0.10)
Share based payment expense	1.89	0.26
Gain on disposal of property, plant and equipment (net)	(0.32)	-
Unrealised gain from exchange difference (net)	(0.01)	(0.65)
Operating profit before working capital changes	133.99	63.78
Net changes in working capital:		
Change in inventories	66.24	(158.54)
Change in trade receivables	34.08	(15.40)
Change in other assets and other financial assets	43.69	(2.48)
Change in trade payables	(85.15)	149.89
Change in acceptances	-	129.16
Change in provisions and other liabilities	3.16	41.12
Cash generated from operating activities	196.01	207.53
Income taxes paid (net)	(14.75)	(16.60)
Net cash generated from operating activities (A)	181.26	190.93
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and right-of-use assets (including adjustment on account of capital work-in-progress, capital advances and capital creditors)	(162.79)	(77.65)
Proceeds from disposal of property, plant and equipment	5.71	-
(Investment in) / proceeds from bank deposits (net)	(14.90)	29.81
Payments for purchase of investment in subsidiary	(75.00)	-
Interest received	18.03	44.55
Net cash used in investing activities (B)	(228.95)	(3.29)
C. Cash flow from financing activities		
Proceeds from conversion of share warrants	-	255.34
Proceeds from issue of equity shares (including security premium thereon)	2.74	-
Repayment of principal portion of lease liabilities	(0.20)	(0.16)
Repayment of interest portion of lease liabilities	(1.22)	0.13
Interest paid	(13.61)	(22.19)
Proceeds from long-term borrowings	0.05	-
Repayment of long-term borrowings	(10.00)	-
Repayment of short-term borrowings (net)	(216.29)	(456.56)
Net cash used in financing activities (C)	(238.53)	(223.44)
Net decrease in cash and cash equivalents (D=A+B+C)	(286.22)	(35.80)
Cash and cash equivalents at the beginning of the year (E)	519.89	123.94
Exchange difference on cash and cash equivalents (F)	0.10	4.85
Cash and cash equivalents at the end of the year (D+E+F)	233.77	92.99

Cash and cash equivalents as per above comprise of following :

Particulars	(₹ in crores)	
	As at September 30, 2026	As at September 30, 2025
Balance with banks	0.01	92.96
Cash on hand	3.76	0.03
Bank deposits with original maturity of less than three months	230.00	-
Balance as per statement of cash flow	233.77	92.99

Non-cash investing activities :

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
Acquisition of right-of-use assets	-	-
Total	-	-

The above Statement of consolidated cash flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

Amounts below the rounding off norms adopted by the Company are presented as "0.00".



Signature



SG MART
ONE MART. INFINITE POSSIBILITIES

SG MART LIMITED

H No. 37, Ground Floor, Hargovind Enclave, Vikas Marg, East Delhi, Delhi, India, 110092
Tel: 011-44457164, Email ID: compliance@sgmart.co.in, Website : www.sgmart.co.in, CIN : L46102DL1985PLC426661

Statement of standalone assets and liabilities

(₹ in crores)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
Assets		
Non-current assets		
(a) Property, plant and equipment	287.86	245.08
(b) Capital work-in-progress	15.48	18.94
(c) Right-of-use assets	31.07	31.26
(d) Intangible assets	0.30	0.35
(e) Financial assets		
(i) Investments (Refe note 5)	242.26	167.26
(ii) Loan	10.00	-
(iii) Other financial assets	1.02	1.00
(f) Other non-current assets	232.90	118.46
Total non-current assets (A)	820.89	582.35
Current assets		
(a) Inventories	203.19	218.98
(b) Financial assets		
(i) Trade receivables	107.12	94.53
(ii) Cash and cash equivalents	230.02	510.90
(iii) Bank balances other than (ii) above	471.15	456.15
(iv) Other financial assets	4.08	3.79
(c) Other current assets	92.62	67.21
Total current assets (B)	1,108.18	1,351.56
Total assets (A+B)	1,929.07	1,933.91
Equity and liabilities		
Equity		
(a) Equity share capital	12.61	12.60
(b) Other equity	1,607.29	1,529.21
Total equity (C)	1,619.90	1,541.81
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	0.03	-
(ii) Lease liabilities	0.51	0.53
(b) Provisions	0.84	0.59
(c) Deferred tax liabilities (net)	4.04	2.44
Total non-current liabilities (D)	5.42	3.56
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5.92	14.98
(ii) Lease liabilities	0.04	0.04
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	1.98	3.56
- total outstanding dues of creditors other than micro enterprises and small enterprises	271.68	356.42
(iv) Other financial liabilities	6.81	6.35
(b) Other current liabilities	6.43	5.43
(c) Provisions	0.98	0.70
(d) Current tax liabilities (net)	9.91	1.06
Total current liabilities (E)	303.75	388.54
Total liabilities (F=D+E)	309.17	392.10
Total equity and liabilities (C+F)	1,929.07	1,933.91

Amounts below the rounding off norms adopted by the Company are presented as "0.00".
Refer accompanying notes to the financial results.



Signature



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Statement of standalone financial results for the quarter and half year ended September 30, 2026

S. No.	Particulars	₹ in crores, except per share data					
		Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025	Year ended March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	1,356.68	1,156.08	1,508.22	2,512.77	2,545.16	5,540.32
II	Other income	8.92	9.92	18.94	18.84	41.56	71.90
III	Total income (I+II)	1,365.60	1,166.00	1,527.16	2,531.61	2,586.72	5,612.22
	Expenses						
IV	(a) Cost of materials consumed	175.84	135.38	101.34	311.22	135.45	422.52
	(b) Purchase of stock-in-trade	1,109.51	929.95	1,469.78	2,039.46	2,433.08	4,943.19
	(c) Changes in inventories of finished goods and stock-in-trade	(7.89)	25.42	(97.18)	17.52	(105.02)	(2.25)
	(d) Employee benefits expense	9.36	7.11	7.15	16.48	13.08	27.32
	(e) Finance costs	5.45	3.47	9.13	8.92	21.14	44.53
	(f) Depreciation and amortisation expenses	2.70	2.37	1.88	5.07	3.57	7.84
	(g) Other expenses	17.25	17.07	12.40	34.31	23.45	52.40
	Total expenses	1,312.22	1,120.77	1,504.50	2,432.98	2,524.75	5,495.55
V	Profit before tax (III-IV)	53.38	45.23	22.66	98.63	61.97	116.67
VI	Tax expense						
	(a) Current tax	12.45	11.13	5.39	23.58	14.72	27.44
	(b) Deferred tax charge	1.16	0.44	0.46	1.60	1.14	2.44
	(c) Adjustment of tax relating to earlier period/year	-	-	-	-	-	(0.04)
	Total tax expense	13.61	11.57	5.85	25.18	15.86	29.84
VII	Net profit after tax (V-VI)	39.77	33.66	16.81	73.45	46.11	86.83
VIII	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(0.06)	0.08	0.05	0.01	0.05	0.22
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.02)	(0.01)	(0.00)	(0.01)	(0.06)
	Total other comprehensive income	(0.04)	0.06	0.04	0.01	0.04	0.16
IX	Total comprehensive income (VII+VIII)	39.73	33.72	16.85	73.46	46.15	86.99
X	Paid-up equity share capital (face value of ₹ 1 each)	12.61	12.60	12.60	12.61	12.60	12.60
XI	Other equity						1,529.21
XII	Earnings per share (face value of ₹ 1 each)						
	(not annualised for quarters)						
	(a) Basic	3.16	2.67	1.33	5.83	3.78	7.01
	(b) Diluted	3.15	2.67	1.33	5.82	3.75	6.97

Amounts below the rounding off norms adopted by the Company are presented as "0.00".
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Statement of standalone cash flows for the half year ended September 30, 2026

(₹ in crores)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A. Cash flow from operating activities		
Profit before income tax	98.63	61.97
Adjustments for:		
Depreciation and amortisation expenses	5.07	3.57
Fair value loss on derivatives	-	0.44
Finance costs	8.92	20.98
Interest income	(17.81)	(41.56)
Allowance for / (reversal of) expected credit loss	0.01	(0.10)
Share based payment expense	1.69	0.26
Gain on disposal of property, plant and equipment (net)	(0.32)	-
Unrealised (gain) / loss from exchange difference (net)	(0.01)	0.87
Operating profit before working capital changes	96.18	46.43
Net changes in working capital:		
Change in inventories	15.79	(162.29)
Change in trade receivables	(12.59)	79.52
Change in other assets and other financial assets	(28.09)	4.05
Change in trade payables	(86.37)	92.61
Change in acceptances	-	128.30
Change in provisions and other liabilities	2.10	125.40
Cash (used in) / generated from operating activities	(12.98)	314.02
Income taxes paid (net)	(14.73)	(16.68)
Net cash (used in) / generated from operating activities (A)	(27.71)	297.34
B. Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets and right-of-use assets (including adjustment on account of capital work-in-progress, capital advances and capital	(162.04)	(75.26)
Proceeds from disposal of property, plant and equipment	5.71	-
(Investment in) / proceeds from bank deposits (net)	(13.59)	29.81
Loan given	(10.00)	-
Repayment of loan	-	147.73
Payment for purchase of investment in subsidiary	(75.00)	-
Interest received	18.03	47.60
Net cash (used in) / generated from investing activities (B)	(236.89)	149.88
C. Cash flow from financing activities		
Proceeds from conversion of share warrants	-	255.34
Proceeds from issue of equity shares (including security premium thereon)	2.74	-
Repayment of principal portion of lease liabilities	-	(0.10)
Repayment of interest portion of lease liabilities	-	(0.01)
Interest paid	(9.98)	(21.38)
Proceeds from long-term borrowings	0.05	-
Repayment of long-term borrowings	(0.00)	-
Repayment of short-term borrowings (net)	(9.09)	(603.10)
Net cash used in financing activities (C)	(16.28)	(369.25)
Net (decrease) / increase in cash and cash equivalents (D=A+B+C)	(280.88)	77.97
Cash and cash equivalents at the beginning of the year (E)	510.90	0.00
Cash and cash equivalents at the end of the year (D+E)	230.02	77.97

Cash and cash equivalents as per above comprise of following :

Particulars	As at September 30, 2026	As at September 30, 2025
Balance with banks	0.02	77.97
Cash on hand	0.00	0.00
Bank deposits with original maturity of less than three months	230.00	-
Balance as per statement of cash flow	230.02	77.97

Non-cash investing activities :

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
Acquisition of right-of-use asset	-	-
Total	-	-

The above Statement of standalone cash flows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows.

Amounts below the rounding off norms adopted by the Company are presented as "0.00"



Signature



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Notes:

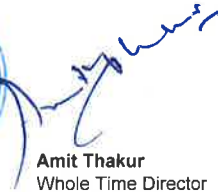
1. These standalone and consolidated financial results ('Financial results') for the quarter and half year ended September 30, 2026 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors at their respective meetings held on October 27, 2026. The statutory auditors of the Company have conducted a limited review on these financial results.
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
3. The business activities of SG Mart Limited ('the Company') and its subsidiaries (together referred to as the 'Group') predominantly fall within a single primary business segment viz. trading and manufacturing of Building Material Products, and the Chief Operating Decision Maker ('CODM') evaluates Group's performance and allocates resources collectively for business within India and Outside India, accordingly there are no separate reportable business segments as per Ind AS 108 Operating Segments.
4. During the quarter ended September 30, 2026, the Company, at its meeting held on July 20, 2026 granted 4,86,000 stock options to its eligible employees under the SG Mart Limited Employees Stock Option Scheme – 2023 (as amended) ('the Scheme'). The stock options will vest over a period of 5 years from the date of grant and accordingly, the Group has recorded an expense of ₹ 1.42 crores for the quarter ended September 30, 2026, in respect of the aforesaid grant. Further, during the quarter ended September 30, 2026, the Allotment Committee of the Board, at its meetings held on September 18, 2026, allotted 39,200 equity shares pursuant to the exercise of options granted on July 25, 2025 under the scheme.
5. During the quarter ended September 30, 2026, the Company acquired 100% equity interest in Tanwar Cargo Solutions Private Limited ('TCSPL') on August 3, 2026 for a consideration of ₹75 crores. TCSPL principally owns approximately 9.956 acres of freehold land in Palwal, Haryana. Upon acquisition, TCSPL became a wholly owned subsidiary of the Company, and the investment has been classified as a non-current investment. The fair value of net assets acquired was ₹75 crores (assets of ₹85 crores and liabilities of ₹10 crores); accordingly, no goodwill or capital reserve was recorded in the consolidated financial statements.



Place: Noida
Dated: October 27, 2026



For and on behalf of Board of Directors of
SG Mart Limited


Amit Thakur
Whole Time Director
DIN : 10732682