

September 8, 2025

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

**Sub.: Business Responsibility and Sustainability Report for the Financial Year 2024-25 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 2024-25.

This intimation is also being uploaded on the Company's website at [www.signpostindia.com](http://www.signpostindia.com).

Kindly take the same on record.

Thanking you,  
Yours Sincerely,

For **Signpost India Limited**

**Jenny Shah**  
**Company Secretary & Compliance Officer**

Encl: As above



# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity:

- Corporate Identity Number (CIN) of the Listed Entity** - L74110MH2008PLC179120
- Name of the Listed Entity** - Signpost India Limited
- Year of incorporation** - 2008
- Registered office address** - 126, Jolly Maker Chambers II, Nariman Point, Mumbai, Maharashtra, India - 400021.
- Corporate address** - 202, Signpost House, 70A, Nehru Road, Near Santacruz Airport Terminal, Vile Parle East, Mumbai, Maharashtra, India, 400099.
- E-mail** - [info@signpostindia.com](mailto:info@signpostindia.com)
- Telephone** - 022-61992400
- Website** - [www.signpostindia.com](http://www.signpostindia.com)
- Financial year for which reporting is being done** - 2024-25
- 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

- Paid-up Capital** - ₹ 10,69,00,000
- Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report -**  
**Name:** Nalin Kumar Somani  
**Contact:** +91-2261992400  
**Email:** [nalin.somani@signpostindia.com](mailto:nalin.somani@signpostindia.com)
- 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 under this report are made on a consolidated basis.
- 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 dated March 28, 2025.
- Type of assurance obtained** - Not Applicable for the reporting period as per SEBI Circular No. SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.

#### Note:

- The numbers have been rationalized, wherever required.
- We/Company/Signpost, are used interchangeably in the report to denote Signpost India Limited.

### II. Products/services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	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%

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## III. Operations:

## 18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	0	22	22
International		0	

## 19. Markets served by the entity:

## a. Number of locations:

Locations	Number
National (No. of States & UTs)	26
International (No. of Countries)	0

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

Nil

## c. A brief on types of customers:

The Company has clients across multiple industries like Consumer Goods & Services, BFSI, Lifestyle, Real Estate & Construction, Media & Entertainment, Education, Pharma, Telecom, Automobiles, Hospitality and Government Ministries. The Company generates business through direct clients as well as through 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	164	112	68.29	52	31.71
2.	Other than Permanent (E)	0	0	0	0	0
3.	<b>Total employees (D + E)</b>	<b>164</b>	<b>112</b>	<b>68.29</b>	<b>52</b>	<b>31.71</b>
<b>WORKERS</b>						
4.	Permanent (F)	335	314	93.73	21	6.27
5.	Other than Permanent (G)	0	0	0	0	0
6.	<b>Total workers (F + G)</b>	<b>335</b>	<b>314</b>	<b>93.73</b>	<b>21</b>	<b>6.27</b>

## b. Differently abled Employees and workers:

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

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

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29
Key Management Personnel	2	0	0

Key Management Personnel includes Chief Financial Officer and Company Secretary.

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

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	57.26	38.46	51.48	30.64	50.98	40.81	29.18	49.12	39.15
Permanent Workers	39.16	40	39.2	61.74	0	61.74	0	0	0

## 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%	No
2.	Signpost Delhi Airport Private Limited	Subsidiary	99.98%	No
3.	Signpost Airports LLP	Joint Venture	60%	No

## VI. CSR Details:

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

(ii) Turnover (in ₹) - 4,53,22,41,000

(iii) Net worth (in ₹) - 2,19,70,20,000

## 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)  (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		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	Grievances can be addressed on our website: <a href="https://www.signpostindia.com/contact-us/">https://www.signpostindia.com/contact-us/</a>	0	0	NA	0	0	NA

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2024-25			FY 2023-24		
	(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)	NA						
Shareholders	Grievances can be addressed to the following email: <a href="mailto:cs@signpostindia.com">cs@signpostindia.com</a> . They can also Contact us on our website: <a href="https://www.signpostindia.com/contact-us/">https://www.signpostindia.com/contact-us/</a> for any complaints or feedback. Complaints can also be registered with: <a href="https://scores.sebi.gov.in/">https://scores.sebi.gov.in/</a>	22	1	One complaint remains pending; though Action Taken Report (ATR) is submitted.	0	0	NA
Employees and workers	Employees and workers can register their grievances through the HR grievance redressal mechanism on <a href="mailto:hr@signpostindia.com">hr@signpostindia.com</a> , the Whistle blower mechanism and the POSH policy.	0	0	NA	1	0	One complaint through POSH which was Promptly resolved
Customers	Grievances can be addressed on our website: <a href="https://www.signpostindia.com/contact-us/">https://www.signpostindia.com/contact-us/</a>	0	0	NA	0	0	NA
Value Chain Partners	Grievances can be addressed to the following email: <a href="mailto:info@signpostindia.com">info@signpostindia.com</a> . They can also contact us on our website: <a href="https://www.signpostindia.com/contact-us/">https://www.signpostindia.com/contact-us/</a> for any complaints or feedback.	0	0	NA	0	0	NA

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**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<sup>1</sup>:**

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	Billboard Size Optimization	O	Our focus is primarily on transit-based advertising formats, including buses, metro areas, and bus stops. Unlike traditional large-scale billboards, which pose potential risks of structural failure, our limited use of only small to medium-sized displays significantly reduces such hazards.	NA	Positive
2	Eco-friendly Printing Practices	O	Sustainability is embedded in our operations through the adoption of environmentally safe inks in printing. This ensures that each visual communication reinforces our commitment to responsible practices, benefiting both audiences and the planet.	NA	Positive
3	Disposal of Electronic Waste	R	With digital media forming the core of our asset portfolio, e-waste generation is an unavoidable concern. Inadequate disposal practices can result in ecological damage due to the presence of toxic substances, potential regulatory non-compliance, and reputational harm. A well-defined, compliant e-waste management plan is essential to minimize these threats.	We ensure responsible disposal of electronic components and promote reuse of digital billboards wherever possible to minimise e-waste. By prioritising asset reuse we aim to manage the environmental impact associated with our digital media infrastructure.	Negative There was no negative financial impact for the reporting year 2024-25

<sup>1</sup>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 20<sup>th</sup> June, 2025 at 11:10 IST

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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)
4	Protection of Consumer Data	R	Given our use of data analytics to understand market dynamics and consumer patterns, safeguarding personal data is critical. Large-scale collection and processing of sensitive information, if mishandled, could expose the business to regulatory fines, erosion of brand credibility, and diminished consumer trust.	To address these vulnerabilities, we've instituted robust privacy governance, aligning all data handling procedures with applicable regulations. Comprehensive monitoring, breach prevention mechanisms, and policy updates are in place to ensure legal compliance and protect user information.	Negative There was no negative financial impact for the reporting year 2024-25
5	Ethical Standards in Advertising	R	Preserving integrity in advertising is key to long-term stakeholder confidence. Deceptive or unethical campaigns can result in consumer backlash, penalties from authorities, and sustained reputational damage. As regulatory and consumer demands for transparency rise, upholding ethical communication becomes imperative.	We adhere strictly to ethical norms across all promotional activities. Periodic reviews and realignment of advertising strategies are carried out to comply with changing regulations and maintain consumer confidence through truthful and clear messaging.	Negative There was no negative financial impact for the reporting year 2024-25
6	Workforce Diversity & Inclusion	O	A diverse and inclusive workforce positions us to innovate better, solve problems more effectively, and cater to a broader customer base. Promoting inclusion helps in attracting high-calibre talent, boosting morale, and creating a workplace culture that mirrors our customer demographics, ultimately leading to competitive advantage.	NA	Positive

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### 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
<b>Policy and management processes:</b>									
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									

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Terms and conditions of appointment of Independent Directors of the Company	<a href="https://signpostindia.com/wp-content/uploads/2024/08/TERMS-AND-CONDITIONS-OF-APPOINTMENT-OF-INDEPENDENT-DIRECTORS-OF-THE-COMPANY.pdf">https://signpostindia.com/wp-content/uploads/2024/08/TERMS-AND-CONDITIONS-OF-APPOINTMENT-OF-INDEPENDENT-DIRECTORS-OF-THE-COMPANY.pdf</a>	P1
2	Code of Conduct for Prevention of Insider Trading	<a href="https://signpostindia.com/wp-content/uploads/2023/11/Code-of-Conduct_SIL-1.pdf">https://signpostindia.com/wp-content/uploads/2023/11/Code-of-Conduct_SIL-1.pdf</a>	P1
3	Corporate Social Responsibility Policy	<a href="https://signpostindia.com/wp-content/uploads/2024/08/CSR-POLICYv1.pdf">https://signpostindia.com/wp-content/uploads/2024/08/CSR-POLICYv1.pdf</a>	P4, P8
4	Policy on Appointment and Remuneration of Directors, Key Managerial Personnel and Senior Management	<a href="https://signpostindia.com/wp-content/uploads/2023/09/Appointment-and-Remuneration-of-Directors-Key-Managerial-Personnel-and-Senior-Management.pdf">https://signpostindia.com/wp-content/uploads/2023/09/Appointment-and-Remuneration-of-Directors-Key-Managerial-Personnel-and-Senior-Management.pdf</a>	P1, P5
5	Familiarization programmes for Independent Directors	<a href="https://signpostindia.com/wp-content/uploads/2023/09/Familiarization-Program-for-Independent-Directors.pdf">https://signpostindia.com/wp-content/uploads/2023/09/Familiarization-Program-for-Independent-Directors.pdf</a>	P1
6	Policy on criteria for determining materiality of events	<a href="https://signpostindia.com/wp-content/uploads/2024/01/Materiality-Policy-with-Annexures.pdf">https://signpostindia.com/wp-content/uploads/2024/01/Materiality-Policy-with-Annexures.pdf</a>	P1, P7
7	Dividend Distribution Policy	<a href="https://signpostindia.com/wp-content/uploads/2023/09/Dividend-Distribution-Policy.pdf">https://signpostindia.com/wp-content/uploads/2023/09/Dividend-Distribution-Policy.pdf</a>	P1, P4
8	Policy on prevention of sexual harassment of women	<a href="https://signpostindia.com/wp-content/uploads/2025/09/POSH-Policy-2025.pdf">https://signpostindia.com/wp-content/uploads/2025/09/POSH-Policy-2025.pdf</a>	P5

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Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
9	Policy on related party transaction	<a href="https://signpostindia.com/wp-content/uploads/2023/11/SIL-Policy-Related-Party-Transactions.pdf">https://signpostindia.com/wp-content/uploads/2023/11/SIL-Policy-Related-Party-Transactions.pdf</a>	P1, P7
10	Vigil mechanism / Whistle blower policy	<a href="https://signpostindia.com/wp-content/uploads/2025/09/WhistleBlowerPolicy-2025.pdf">https://signpostindia.com/wp-content/uploads/2025/09/WhistleBlowerPolicy-2025.pdf</a>	P1, P5
11	Anti-Bribery and Anti-Corruption (ABAC) Policy	<a href="https://signpostindia.com/wp-content/uploads/2025/09/ABAC-Policy-2025.pdf">https://signpostindia.com/wp-content/uploads/2025/09/ABAC-Policy-2025.pdf</a>	P1, P7
12	Risk Management Policy	<a href="https://signpostindia.com/wp-content/uploads/2025/04/RiskManagementPolicy.pdf">https://signpostindia.com/wp-content/uploads/2025/04/RiskManagementPolicy.pdf</a>	P1, P2
13	Privacy Policy	<a href="https://signpostindia.com/privacy-policy/">https://signpostindia.com/privacy-policy/</a>	P1, P9
14	HR Grievance Redressal Mechanism	Intranet	P3, P4
15	Investment declaration Process (Tax Policy)	Intranet	P1
16	Attendance Policy	Intranet	P3
17	Financial First Aid Policy	Intranet	P3
18	Code of Conduct	Intranet	P3
19	DEI Policy	Intranet	P3, P5, P8
20	Employee referral Policy	Intranet	P3
21	Group Mediclaim Policy	Intranet	P3
22	Relocation Policy	Intranet	P3
23	Separation Policy	Intranet	P3
24	Social Media Policy	Intranet	P9
25	ABAC Policy for employees	Intranet	P1, P7
26	Work From Home Policy	Intranet	P3
27	Business Continuity and Disaster Management Plan	Intranet	P6

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<b>2. Whether the entity has translated the policy into procedures. (Yes/No)</b>	Yes
<b>3. Do the enlisted policies extend to their value chain partners? (Yes/No)</b>	The Anti-Bribery and Anti-Corruption (ABAC) Policy (P1, P7), Vigil mechanism/ Whistleblower policy (P1, P5) and the Policy on prevention of sexual harassment of women (P5) extend to value chain partners as well.
<b>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.</b>	Our organization follows the ISO 9001:2015 Quality Management System standard, a globally recognized benchmark for maintaining consistent quality in products and services. This certification underscores the importance of strong management practices and a customer-focused approach, aiming to improve customer satisfaction by fulfilling requirements and driving continuous process improvement. (P1, P3, P5, P9)
<b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	As part of our ESG journey, we are committed to reaching net-zero emissions by 2040. To realize this goal, we have made strategic investments in sustainable technologies and practices. A major milestone in this journey has been the conversion of 95% of our illuminated media assets to energy-efficient LED technology. The Company has also adopted smart timers and digital display screens in place of traditional flex and solvent-based signage. This transition has supported greater energy efficiency and helped reduce e-waste, contributing to an estimated annual savings of 280,000 kg of CO <sub>2</sub> e. This transition not only reflects our dedication to minimizing environmental impact but has also significantly enhanced energy efficiency and contributed to a measurable reduction in our carbon footprint.
<b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>	

**Governance, leadership and oversight**

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

At Signpost, we continue to grow with the understanding that our success is most meaningful when it creates value beyond business. Our work is guided by a sense of responsibility toward the communities we engage with and the environment we operate in. Whether through environmental measures or social impact efforts, our goal has always been to ensure that our actions leave a positive and lasting impression. The impact we have seen so far reinforces our belief that even thoughtful, incremental steps can create real change.

Looking ahead, we remain focused on building with purpose. We believe that integrity, care, and awareness must be at the core of everything we do. As the world continues to evolve, we see an opportunity to contribute in ways that are relevant, responsible, and aligned with long-term progress. Our approach will continue to be shaped by the values we hold and the outcomes we hope to influence, with a view to growing sustainably and creating shared value along the way.

Shripad Ashtekar  
Managing Director

<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.</b>	Name - Shripad Ashtekar Designation - Managing Director DIN - 01932057
<b>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.</b>	The CSR Committee oversees and monitors 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
<b>Performance against above policies and follow up action</b>	All stated policies have been duly approved by the Board of Directors, relevant Committees, or the Company’s Management, as applicable. The Board of Directors actively monitors and assesses the Company’s performance in relation to established policies. Consistent follow-up actions are undertaken to drive continuous improvement and ensure alignment with our stated commitments.									As and when required								
<b>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</b>	There were no instances of operational non-compliances reported during the year. The Board of Directors oversees compliance with relevant statutory requirements. Appropriate procedures are in place to ensure effective implementation and compliance with relevant laws.									As and when required								

	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>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.</b>	Yes, Dhir & Dhir Associates, a reputed law firm, conducted an evaluation to assess the implementation and effectiveness of the Company’s policies, with a primary focus on execution efficiency. Additionally, policies are subject to regular review and assessment by respective department and business heads, and any revisions are submitted for approval to the Management or the Board.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## 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	1	1. Leadership Training Programme	100%
Key Managerial Personnel	1	1. Leadership Training Programme	100%
Employees other than BoD and KMPs	13	1. Working Hours 2. Leave Policy 3. POSH Policy 4. Non-Discrimination Policy 5. Employment Requirements 6. Workplace & Regulations 7. Compensation & Benefits 8. Claims & Reimbursements 9. Performance management Process 10. Department Tour 11. Escalation Matrix 12. Investment Declaration/Proof submission process	100%
Workers	14	1. Working Hours 2. Leave Policy 3. POSH Policy 4. Non-Discrimination Policy 5. Employment Requirements 6. Workplace & Regulations 7. Compensation & Benefits 8. Claims & Reimbursements 9. Performance management Process 10. Department Tour 11. Escalation Matrix 12. Investment Declaration/Proof submission process 13. Safety Training	100%

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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			Nil		
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment			Nil		
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
NA	NA

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 to uphold ethical conduct and legal compliance. It provides clear guidance to employees, directors, and third parties on preventing and addressing bribery and corruption.

The ABAC Policy is accessible 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 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	No complaints were received in both the years related to issues of conflict of interest of Directors/KMPs	Nil	
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 since there were no such complaints raised in 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:<sup>2</sup>

	FY 2024-25	FY 2023-24
Number of days of accounts payables	170.35	166.90

## 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:<sup>3</sup>

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases and made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	2.99%	0.03%
	b. Sales (Sales to related parties/Total Sales)	0	0.33%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100.00%	43%
	d. Investments (Investments in related parties/Total Investments made)	92.10%	2%

## LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
		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 for appointing independent directors include a provision to address potential 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>

<sup>2</sup>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.

<sup>3</sup>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.**

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D	0	0	No specific expenses were incurred towards R&D for improving environmental and social impacts.
Capex	Smart meters have been installed across our digital media assets to monitor and optimise lighting and service hours, and smart timers and digital display screens have replaced traditional flex or solvent-based media. Water dispensers have also been introduced 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 currently lacks formal sustainable sourcing procedures. Nevertheless, we are exploring ways to adopt sustainable sourcing to reinforce our dedication to environmental responsibility.
- 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 due to the nature of our operations. However, we remain mindful of the materials we utilize. For example, our billboard canvases are made of recyclable cotton, which allows for responsible repurposing or disposal, and our digital signboards are reused across different projects.
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 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
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LCA is currently not being conducted by the Company.

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

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable. As, LCA is not being conducted.		

## 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 2024-25	FY 2023-24

Given the nature of our operations, this does not apply. However, we repurpose our digital signboards for multiple projects, and our billboard canvases are made from recyclable cotton.

**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 2024-25			FY 2023-24		
	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

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 <sup>4</sup>		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)
<b>Permanent Employees</b>											
Male	112	112	100	112	100	0	0	112	100	0	0
Female	52	52	100	52	100	52	100	0	0	0	0
<b>Total</b>	<b>164</b>	<b>164</b>	<b>100</b>	<b>164</b>	<b>100</b>	<b>52</b>	<b>100</b>	<b>112</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent Employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Percentage for Paternity Benefits represented as a percentage of total male employees.

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)
<b>Permanent Workers</b>											
Male	314	314	100	314	100	0	0	314	100	0	0
Female	21	21	100	21	100	21	100	0	0	0	0
<b>Total</b>	<b>335</b>	<b>335</b>	<b>100</b>	<b>335</b>	<b>100</b>	<b>21</b>	<b>100</b>	<b>314</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Other than Permanent Workers</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Percentage for Maternity & Paternity Benefits represented as a percentage of total female & male workers respectively.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:<sup>5</sup>

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.48	0.33

<sup>4</sup>Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ’s on BRSR issued by NSE dated May 10, 2024

<sup>5</sup>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.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### 2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	NA	100%	100%	NA
ESI	100%	100%	Y	100%	100%	Y

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

### 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**

Currently, the Company's premises are equipped with basic accessibility features such as railings and a lift to support differently abled employees and workers. However, we recognize that accessibility is an ongoing commitment and that more can be done to align fully with the requirements of the Rights of Persons with Disabilities Act, 2016. We remain committed to continuously assessing and upgrading our facilities to better accommodate individuals 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 upholds the principles of inclusivity and equal opportunity in its daily operations. While a formal Equal Opportunity Policy aligned with the Rights of Persons with Disabilities Act, 2016 has not yet been adopted, we recognize its importance and aim to develop and implement such a policy in the near future. In the meantime, our existing DEI Policy and No Tolerance Policy reinforce our commitment to ensuring a workplace free from discrimination and harassment.

### 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	50	0	0
Female	100	0	0	0
<b>Total</b>	<b>100</b>	<b>50</b>	<b>0</b>	<b>0</b>

**Note:** No female employee was scheduled to return from maternity leave during the previous reporting period (FY 2023-24).

### 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	Escalation Matrix 1 <sup>st</sup> Single Point of Contact (SPOC) - Reporting Manager 2 <sup>nd</sup> SPOC - Department Head 3 <sup>rd</sup> SPOC - HR Contact details - <a href="mailto:hr@signpostindia.com">hr@signpostindia.com</a>
Other than Permanent Workers	NA
Permanent Employees	Escalation Matrix 1 <sup>st</sup> SPOC - Reporting Manager 2 <sup>nd</sup> SPOC - Department Head 3 <sup>rd</sup> SPOC - HR Contact details - <a href="mailto:hr@signpostindia.com">hr@signpostindia.com</a>
Other than Permanent Employees	NA

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	% (B/A)	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	% (D/C)
	(A)	(B)		(C)	(D)	
Total Permanent Employees	164	0	0	403	0	0
Male	112	0	0	327	0	0
Female	52	0	0	76	0	0
Total Permanent Worker	335	0	0	244	0	0
Male	314	0	0	244	0	0
Female	21	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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)
<b>Employees</b>										
Male	112	112	100	112	100	327	327	100	327	100
Female	52	52	100	52	100	76	76	100	76	100
<b>Total</b>	<b>164</b>	<b>164</b>	<b>100</b>	<b>164</b>	<b>100</b>	<b>403</b>	<b>403</b>	<b>100</b>	<b>403</b>	<b>100</b>
<b>Workers</b>										
Male	314	314	100	314	100	244	244	100	244	100
Female	21	21	100	21	100	0	0	0	0	0
<b>Total</b>	<b>335</b>	<b>335</b>	<b>100</b>	<b>335</b>	<b>100</b>	<b>244</b>	<b>244</b>	<b>100</b>	<b>244</b>	<b>100</b>

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	112	112	100	327	327	100
Female	52	52	100	76	76	100
<b>Total</b>	<b>164</b>	<b>164</b>	<b>100</b>	<b>403</b>	<b>403</b>	<b>100</b>
<b>Workers</b>						
Male	314	314	100	244	244	100
Female	21	21	100	0	0	0
<b>Total</b>	<b>335</b>	<b>335</b>	<b>100</b>	<b>244</b>	<b>244</b>	<b>100</b>

**Note:** Performance reviews were conducted for all employees to whom they were applicable during the reporting period. Employees who had completed their review cycle received their evaluations, while those whose cycles are still ongoing will undergo the review process upon completion. Accordingly, 100% of eligible employees are, or will be, covered.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### 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?**

Currently, the company is in the process of formulating a defined management framework for occupational health and safety. However, in order to foster a safe and healthy work environment, we make sure that every team member receives training and induction relevant to their job.

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

Reporting any injuries or risks at sites is a regular part of the on-site workers' daily operations and attendance reporting. In addition, there is a procedure for educating staff members on how to handle tools and equipment. Equipment is regularly inspected and maintained to make sure it is in good operating order. Any malfunctioning equipment must be reported and tagged right away in order to stop use until it is fixed.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

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

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

Yes, employees have access to non-occupational medical and healthcare services through our Group Medical Insurance Policy, as well as the coverage offered by 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	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company has put in place a number of important steps to guarantee a safe and healthy work environment. We have installed fire extinguishers thoughtfully throughout the building and keep them well maintained. In order to provide prompt assistance in case of an emergency, we also place first aid supplies in easily accessible areas. We are also in the process of launching a comprehensive mental health program with the goal of fostering mental health and offering assistance to staff members dealing with mental health issues. These initiatives demonstrate our dedication to establishing a safe and encouraging workplace for everyone.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

**14. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Health and safety practices	0
Working Conditions	0

**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 offers life insurance and compensation benefits to both employees and workers. Coverage includes the Employees' Deposit Linked Insurance Scheme (EDLI) and a pension plan 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 ensures statutory compliance by its value chain partners through defined checks and controls. The validity of the Permanent Account Number (PAN) of suppliers is verified before they are on boarded into the system. For all recurring suppliers and contractors, GST compliance is monitored on a regular basis, with necessary action and follow-up initiated in case of any deviations. Further, payments to suppliers and contractors are released only after confirming their adherence to applicable statutory obligations.

**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 or are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	<b>Total no. of affected employees/workers</b>		<b>No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment</b>	
	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, the Company offers transition assistance by providing retired employees the option to continue their association with us in consultant roles. This approach not only facilitates the effective transfer of knowledge and experience but also supports individuals in managing career endings while staying professionally engaged.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	The Company has not conducted any assessments during the reporting year. However, the same shall be assessed and taken up accordingly in the upcoming years.
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 starts with identifying important internal and external stakeholders, followed by analysing how each stakeholder group affects our business and how our business affects them. Based on this analysis, we prioritize our key stakeholders to understand their expectations and concerns. By regularly engaging with them through various channels, we have strengthened their relationships and improved our organizational 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 via the website. Press releases are issued whenever significant information, such as the acquisition of new projects, needs to be disclosed.	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 company'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.

Feedback from stakeholders holds significant importance for the Company. Whenever a concern or issue is raised, the Company engages in thorough consultations with all relevant parties to understand the matter fully. If necessary, these discussions are escalated to the Board level to ensure appropriate attention and decision-making. The overall aim of this process is to implement reforms and solutions that address stakeholder interests comprehensively and promote mutually beneficial outcomes across economic, environmental, and social dimensions.

##### 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 arose during the reporting period, the Company proactively engages in dialogue to address and resolve any such matters as they occur.

##### 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 specifically designed to support vulnerable, marginalized, and disadvantaged groups within society. While there were no particular instances of engagement or concerns raised by such stakeholders during the reporting period, our ongoing programs remain focused on uplifting these communities through targeted 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 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	164	164	100	403	0	0
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>164</b>	<b>164</b>	<b>100</b>	<b>403</b>	<b>0</b>	<b>0</b>
<b>Workers</b>						
Permanent	335	335	100	244	0	0
Other than permanent	0	0	0	0	0	0
<b>Total Workers</b>	<b>335</b>	<b>335</b>	<b>100</b>	<b>244</b>	<b>0</b>	<b>0</b>

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)
<b>Employees</b>										
Permanent	164	1	0.61	163	99.39	403	0	0	403	100
Male	112	0	0	112	100	327	0	0	327	100
Female	52	1	1.92	51	98.08	76	0	0	76	100
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
Permanent	335	64	19.10	271	80.90	244	7	2.87	237	97.13
Male	314	43	13.69	271	86.31	244	7	2.87	237	97.13
Female	21	21	100	0	0	0	0	0	0	0
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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)	6	16,84,883	1	92,500
Key Managerial Personnel	2	38,08,332	0	0
Employees other than BoD and KMP	110	10,84,050	52	6,47,018.5
Workers	314	2,88,204	21	2,85,600

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

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:<sup>6</sup>

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	17.7%	27%

## 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 HR head 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:

We have comprehensive internal mechanisms in place to address human rights-related grievances, overseen by our Prevention of Sexual Harassment (POSH) Committee. The Committee is responsible for handling complaints and concerns, ensuring that all such matters are treated with seriousness and resolved promptly.

In addition, our DEI (Diversity, Equity, and Inclusion) Policy and Non-Discrimination Policy provide a formal framework reinforcing our commitment to a respectful, discrimination-free workplace. Beyond these, any employee or worker can also access our broader HR grievance redressal mechanism to raise concerns related to human rights, ensuring a robust and user-friendly system for all kinds of issues.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	1	0	Promptly resolved as per Company's policy
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other Human Rights related issues	0	0	NA	0	0	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees/workers	0	1.43%
Complaints on POSH upheld	0	0

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

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

Additionally, the Company has a Whistleblower Policy in place, publicly accessible on the website and a separate, internal version specifically for employees, available through the employee portal. These mechanisms further strengthen our commitment to transparency, accountability, and protection against any form of victimization.

<sup>6</sup>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.

<sup>7</sup>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.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

No, human rights requirements are not currently included in our business agreements and contracts. However, we acknowledge the importance of integrating human rights considerations into our contractual relationships and are open to exploring ways to incorporate such provisions in future agreements.

**10. Assessments for the year:**

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	0
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 were introduced or existing ones modified during the reporting year. Nonetheless, we remain vigilant and will promptly implement any necessary changes should the need arise in the future.

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

The Company does not currently undertake human rights due diligence but remains open to assessing its applicability and considering implementation in the future.

**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?**

Our premises currently feature a lift and railings to support accessibility. However, we acknowledge the need for ongoing improvement. Committed to enhancing accessibility, we are exploring further measures to comply with 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	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0

**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 Joules or multiples) and energy intensity, in the following format:<sup>8</sup>

Parameter	FY 2024-25 (In Megajoules)	FY 2023-24 (In Megajoules)
<b>From renewable sources</b>		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total Energy consumption from renewable sources (A+B+C)	0	0
<b>From non-renewable sources</b>		
Total electricity consumption (D)	46,70,882.31	35,19,357.12
Total fuel consumption (E)	62,78,237.12	59,49,153.78
Energy consumption through other sources (F)	0	0
Total Energy consumption from non-renewable sources (D+E+F)	1,09,49,119.43	94,68,510.90
Total energy consumed (A+B+C+D+E+F)	1,09,49,119.43	94,68,510.90
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/Revenue from Operations) MJ/Rupees	0.0024	0.0024
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<sup>9</sup></b> (Total energy consumed/Revenue from operations adjusted for PPP)MJ/Rupees	0.049	0.055
<b>Energy intensity in terms of physical output</b>	-	-
<b>Energy intensity per Employee-MJ/Employee</b>	57,626.94	23,495.06

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Our facilities are not included within the ambit of the Perform, Achieve, and Trade (PAT) Scheme initiated by the Government of India.

<sup>8</sup>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.

<sup>9</sup>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

3. Provide details of the following disclosures related to water, in the following format:<sup>10</sup>

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	3,568.99	4,663.87
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>3,568.99</b>	<b>4,663.87</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>713.80</b>	<b>932.77</b>
<b>Water intensity per rupee of turnover</b> (Water consumed/Revenue from operations) KL/Rupee	0.00000016	0.00000024
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) <sup>11</sup> (Total water consumption/Revenue from operations adjusted for PPP) KL/Rupee	0.00000032	0.00000054
<b>Water intensity in terms of physical output</b>	-	-
<b>Water intensity per Employee - KL/Employee</b>	<b>3.76</b>	<b>2.31</b>

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

**Note:** The water withdrawal for the offices has been calculated in accordance with the National Building Code (NBC) 2016, Estimation of water requirement for drinking and domestic use, where 45 litres per head per day is considered as the water requirement for offices with canteen facilities.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	2,855.19	3,731.10
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>2,855.19</b>	<b>3,731.10</b>

<sup>10</sup>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.

<sup>11</sup>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.

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

**Note:** The discharge for the offices is considered to be 80% of the total water withdrawal, in accordance with the Manual on Sewage and Sewerage Treatment (2<sup>nd</sup> Edition), Central Public Health and Environmental Engineering Organisation.

**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. Currently, wastewater generated at the facility is discharged into the municipal sewer system in accordance with applicable norms.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx		Considering the Company's business operations, it does not emit any of the mentioned air pollutants; hence, no evaluation is being conducted for the same.	
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:<sup>12</sup>**

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	101.08	140.54
Total Scope 2 emissions <sup>13</sup> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	943.26	699.96
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 <sub>2</sub> equivalent/Rupees	0.00000023	0.00000022
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) <sup>14</sup> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	Metric tonnes of CO <sub>2</sub> equivalent/Rupees	0.0000047	0.0000049
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO <sub>2</sub> equivalent/Kg	-	-
Total Scope 1 and Scope 2 emission intensity per Employee	Metric tonnes of CO <sub>2</sub> equivalent/Employee	5.50	2.09

<sup>12</sup>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.

<sup>13</sup>The above calculations as per the updated emission factors provided in the CO<sub>2</sub> 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.

<sup>14</sup>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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Yes, the Company has undertaken several initiatives aimed at reducing Greenhouse Gas (GHG) emissions. Smart meters have been installed to monitor and optimize lighting and service hours, reducing unnecessary electricity consumption and lowering associated indirect emissions. Additionally, water dispensers have replaced single-use packaged water bottles, helping to reduce plastic waste and emissions linked to the production and transport of bottled water.

The Company also uses smart timers and digital display screens instead of traditional flex or solvent-based media, resulting in an estimated annual savings of 2,80,000 kg CO<sub>2</sub>e (280 tonnes CO<sub>2</sub>e per year). This shift not only contributes to lower emissions but also significantly reduces plastic waste and the use of hazardous inks and dyes.

**9. Provide details related to waste management by the entity, in the following format:<sup>15</sup>**

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
<b>Plastic waste (A)</b>	0	There was a limited amount of measurable data available for waste creation and disposal because it was the company's first time undertaking BRSR reporting. To guarantee thorough and accurate statistics in the future, the company actively worked on creating and putting into place reliable tracking and reporting systems.
<b>E-waste (B)</b>	0	
<b>Bio-medical waste (C)</b>	0	
<b>Construction and demolition waste (D)</b>	0	
<b>Battery waste (E)</b>	0	
<b>Radioactive waste (F)</b>	0	
<b>Other Hazardous waste. Please Specify, if any. (G)</b>	0	
<b>Other Non-hazardous waste generated (H)</b> <i>Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)</i>		
<b>1. Self-Adhesive Stickers with latex based Ink</b>	15,231.81	
<b>2. Biodegradable Fabric with latex print</b>	186.24	
<b>3. Flex with latex print</b>	56.99	
<b>Total (A+B + C + D + E + F + G + H)</b>	15,475.04	
<b>Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) MT/Rupee</b>	0.0000034	
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<sup>16</sup> MT/Rupee</b>	0.000070	
<b>(Total waste generated/Revenue from operations adjusted for PPP)</b>		
<b>Waste intensity in terms of physical output</b>	-	
<b>Waste intensity per Employee - MT/Employee</b>	81.45	

<sup>15</sup>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.

<sup>16</sup>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**

**For each category of waste generated, total waste recovered through recycling, re-using 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	15,475.04	There was a limited amount of measurable data available for waste creation and disposal because it was the company's first time undertaking BRSR reporting. To guarantee thorough and accurate statistics in the future, the company actively worked on creating and putting into place reliable tracking and reporting systems.
(ii) Re-used	0	
(iii) Other recovery operations	0	
<b>Total</b>	<b>15,475.04</b>	

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Category of waste		
<b>Category of waste</b>		
(i) Incineration - distillation residue and process dust	0	There was a limited amount of measurable data available for waste creation and disposal because it was the company's first time undertaking BRSR reporting. To guarantee thorough and accurate statistics in the future, the company actively worked on creating and putting into place reliable tracking and reporting systems.
(ii) Landfilling - ETP sludge and ATFD salt	0	
(iii) Other disposal operations - distillation residue (co-processing)	0	
<b>Total</b>	<b>0</b>	

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Company 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.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company does not have any operations/offices in/around ecologically sensitive areas.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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The Company has not undertaken any environmental impact assessments in the FY 2024-2025.

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/action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
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There were no material non compliances in the reporting period. The Company fully complies with all applicable environmental laws and regulations, ensuring that its operations are conducted in accordance with established legal and regulatory framework

### 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 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	The Company does not withdraw or discharge water in areas of water stress.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) Into Surface water</b>		The Company does not withdraw or discharge water in areas of water stress.
- No treatment		
- With treatment – please specify level of treatment		
<b>(ii) Into Groundwater</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(iii) Into Seawater</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(iv) Sent to third-parties</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(v) Others</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions <b>(Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</b>	Metric tonnes of CO <sub>2</sub> equivalent	99.20	As it was the Company's first year of BRSR reporting, the availability of quantifiable data for Scope3 emissions was limited. Efforts were initiated to develop and implement robust tracking and reporting systems to enable more comprehensive and accurate data collection going forward.
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent/Rupee	0.000000022	
Total Scope 3 emission intensity per Employee	Metric tonnes of CO <sub>2</sub> equivalent/Employee	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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

**Note:** Scope 3 has been calculated on a limited basis, considering only the waste generated during operations.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Not applicable. The Company does not have any operations/offices in/around ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Smart Meters	Smart meters were installed to enable remote control of illumination and service hours. This helps in improving monitoring and reducing unnecessary electricity consumption.	Improved energy efficiency and reduced power usage by minimizing operational errors and optimizing lighting schedules.
2	Elimination of Single-Use Plastic Bottles	The Company has replaced disposable plastic water bottles with water dispensers and reusable glass bottles and glasses across the premises.	Reduced plastic waste generation and promoted environmentally responsible consumption practices within the workplace.
3	Use of Smart Timers and Digital Media	The Company has implemented smart timers and digital display screens in place of traditional flex or solvent-based signage. This move supports energy efficiency and reduces material waste.	The initiative has resulted in an estimated annual savings of 280,000 kg CO <sub>2</sub> e (280 tonnes CO <sub>2</sub> e/year) and has significantly reduced plastic waste and hazardous ink usage.

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

At Signpost India Limited, we have established a comprehensive Business Continuity and Disaster Management Plan that is actively followed. We continuously assess potential risks, including natural disasters and system failures, to ensure preparedness. In the event of an emergency, our respective team SPOCs implement predefined communication protocols to manage the situation effectively. We maintain regular backups of critical data, stored securely offsite, and have robust systems in place to ensure the continuity of our outdoor advertising operations. Staff members undergo regular training to stay prepared for emergencies. We proactively update our clients on any disruptions and outline our recovery strategies. In the event of a COVID-like pandemic, our plan includes remote work capabilities, health and safety protocols, and contingency measures to mitigate operational impact. We regularly review and refine our plan based on lessons learned from drills and real-life incidents to ensure ongoing resilience.

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

Not applicable, as value chain partners are not currently being assessed for environmental impacts.

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

Value chain partners are not currently being assessed for environmental impacts.

- 8. How many Green Credits have been generated or procured:<sup>17</sup>**

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

<sup>17</sup>The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28<sup>th</sup> 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 does not engage in any public policy advocacy.					

### 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. of Project Affected Families (PAFs)	% 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 us on our website for 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:<sup>18</sup>**

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	4	1
Directly from within India	100	100

**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.<sup>19</sup>**

Location	FY 2024-25	FY 2023-24
Rural	0	0
Semi-Urban	0	0
Urban	9.90	0
Metropolitan	90.10	100

**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)**

No, the Company does not currently have a preferential procurement policy. However, we recognize its importance and are open to exploring options to implement such a 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				

**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		

<sup>18</sup>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.

<sup>19</sup>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.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## 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	Dr Aabaji Thatte Seva Aur Anusandhan Sanstha	Signpost has made monetary donations to these organizations as part of its CSR initiatives, including the purchase of ambulances for organizations like Shri Siddhivinayak Sewa Foundation, Late Prabhakar Rao Datke Smruti Sewa Sanstha and Rugna Kalyan Samiti. These donations have been directed towards organizations that work closely with marginalized and vulnerable communities. While these initiatives benefit people at large, including many from such communities, the exact number of beneficiaries and the percentage from these groups are not ascertainable due to the nature of the support provided.	
2	Research and Development Association of India, Nagpur		
3	The Mysore Zoo		
4	Cankids Kidscan		
5	Ambulance Purchase		

## 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 easily reach out to us via the dedicated contact page at <https://www.signpostindia.com/contact-us/>, where they can submit concerns or 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 2024-25		Remarks	FY 2023-24		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	4	0	Complaints from clients regarding campaigns
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	18	0	Complaints from clients regarding campaigns
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

**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 established a comprehensive privacy policy that details the procedures the company follows for the collection, use, and disclosure of personal and sensitive information, ensuring that data is handled responsibly and securely.

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.**

Not applicable.

**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<sup>20</sup>**

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 products and services offered by the company can be easily accessed through the official website at <https://www.signpostindia.com/media/>

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

Information on the safe and responsible use of our services is available on our website at <https://www.signpostindia.com/sustainability/>

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

The Client Servicing team notifies consumers of any risks related to disruption or discontinuation of essential services through email communication.

**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.

<sup>20</sup>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.