BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-26	
1.	**Corporate Identity Number (CIN) of the Listed Entity**	L36911MH2008PLC181989	
2.	**Name of the Listed Entity**	Sky Gold And Diamonds Limited	
3.	**Year of incorporation**	2008	
4.	**Registered office address**	Plot No. D-222/2 TTC Industrial Area, MIDC, Shirawane, Navi Mumbai, Darave, Thane, Navi Mumbai, Maharashtra, India, 400706	
5.	**Corporate address**	Plot No. D-222/2 TTC Industrial Area, MIDC, Shirawane, Navi Mumbai, Darave, Thane, Navi Mumbai, Maharashtra, India, 400706	
6.	**E-mail**	skygoldltdmumbai@gmail.com	
7.	**Telephone**	+91 91374 33902	
8.	**Website**	www.skygold.co.in	
9.	**Financial year for which reporting is being done**	01/04/2025 to 31/03/2026	
10.	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India limited (NSE) & BSE Limited (BSE)	
11.	**Paid-up Capital**	Rs. 1,54,87,38,840 (Rupees One Hundred Fifty-Four Crore Eighty-Seven Lakhs Thirty-Eight Thousand Eight Hundred Forty)	
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name	Mr. Mangesh Chauhan
		Designation	Managing Director
		Email	mangesh@skygold.in
		Phone number	+91 91374 33902
13.	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	The disclosures in this report have been made on a standalone basis, pertaining solely to Sky Gold and Diamonds Limited. The Subsidiaries and other group entities are not included unless specifically stated.	
14.	**Name of assurance provider**	None	
15.	**Type of assurance obtained**	None	

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	The Company is engaged in the business of designing, manufacturing and distribution of gold jewellery products (including 18 karat and 22 karat), studded gold jewellery products (including jewellery studded with diamonds, American diamonds and semi-precious stones).	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacture of jewellery of gold, silver and other precious or base metal metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi	32111	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	3	4
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	4
International (No. of Countries)	0

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

13%

c. A brief on types of customers: Sky Gold and Diamonds Limited operates on a Business-to-Business (B2B) model, serving jewellery chain stores, retail jewellers, wholesalers/distributors and boutique stores who purchase gold / diamond studded jewellery in bulk for onward sales to the end consumers. Domestic sales account for approximately 87% of revenue, with the balance 13% derived from exports to international markets. Within India, revenue is sourced from organised chain stores, distributors, and independent retail/boutique customers, with the Company serving majority of the Top 25 jewellery chain store customers in India — reflecting deep, scaled relationships with the country's leading organised jewellery retail players. The Company primarily caters to the mid-market segment, with a growing footprint in international markets

IV. Employees

20. Details as at the end of Financial Year:

a. **Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	375	341	91%	34	9%
2.	Other than Permanent (E)					
3.	**Total employees (D + E)**	375	341	91%	34	9%
	WORKERS					
4.	Permanent (F)	506	475	94%	31	6%
5.	Other than Permanent (G)					
6.	**Total workers (F + G)**	506	475	94%	31	6%

b. **Differently abled Employees and workers:**

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
*Key Management Personnel	3	1	33.33%
Senior Management Personnel	2	0	0.00%

***Notes:** Excludes Whole-Time Directors and Managing Director, since they are already included in the Board of Directors.

The Key Management Personnel (KMP) includes Mr. Aakash Talesara, Chief Executive Officer (CEO), who was appointed as the CEO of the Company with effect from 9 June 2026.

22. Turnover rate for permanent employees and workers
(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11%	6%	17%	4%	13%	17%	6%	33%	39%
Permanent Workers	23%	14%	37%	23%	16%	39%	6%	19%	25%

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?
1	Starmangalsutra Private Limited	Wholly Owned Subsidiary	100%	No
2	Sparkling Chains Private Limited	Wholly Owned Subsidiary	100%	No
3	Speed Bangle Private Limited	Wholly Owned Subsidiary	100%	No
4	Sky Souk Jewellery Trading L.L.C	Wholly Owned Subsidiary	100%	No
5	Shri Rishab Gold	Step Down Subsidiary	51%	No

Note: M/s. Shri Rishab Gold was a partnership firm engaged in the business of jewellery manufacturing, in which M/s. Starmangalsutra Private Limited, a wholly owned subsidiary of the Company, held 51% partnership interest.

VI. CSR Details

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

(ii) **Turnover (in Rs.) –** Rs. 2,92,493.16 Lakhs

(iii) **Net worth (in Rs.) –** Rs. 66,644.79 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-
Investors (other than shareholders)	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-
Shareholders	Yes- https://skygold.co.in/investor-relation	1	-	-	3	-	-
Employees and workers	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-
Customers	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-
Value Chain Partners	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-
Other (please specify)	Yes- https://skygold.co.in/investor-relation	-	-	-	-	-	-

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

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

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.	Responsible sourcing of gold and precious materials	Risk & Opportunity	As a jewellery manufacturer supplying large retailers and wholesalers, ethical sourcing is critical to maintain long-term partnerships and meet global compliance expectations.	-Procure bullion from certified suppliers, strengthen supplier due diligence and traceability	Slightly higher sourcing cost (negative); stronger client trust and export potential (positive)
2.	Client concentration and dependency on large retailers	Risk	The company partners with leading jewellery retailers and wholesalers under a B2B model, making revenue sensitive to order volumes from key clients.	Diversify customer base, expand exports, and onboard new corporate clients	Revenue volatility if a major client reduces orders (negative); diversification improves stability (positive)
3	Gold price volatility	Risk	Jewellery manufacturers are exposed to fluctuations in gold prices, which can affect demand and margins across the value chain.	Use gold metal loans, hedging strategies, and dynamic pricing	Margin pressure and working capital impact (negative)
4	Working capital and inventory management	Risk	The B2B manufacturing model requires procurement of bullion and production ahead of bulk orders, leading to high capital requirements.	Optimize receivable cycles, leverage advance payments, and improve ERP-based inventory tracking	Higher financing cost (negative); improved cash flow efficiency if managed well (positive)

5	Technology-driven manufacturing and design capability	Opportunity	Advanced machinery, 3D printing, and a large design library enable faster production cycles and competitive differentiation.	Continue investing in automation, R&D, and design innovation	Capex in the short term (negative); higher margins and order volumes (positive)
6	Employee skill development and workplace safety	Risk	Precision casting and large-scale manufacturing require skilled labour and safe working conditions to ensure productivity.	Conduct regular training, enforce safety protocols, and retain skilled artisans	Training and compliance costs (negative); reduced disruptions and higher productivity (positive)
7	Expansion into international markets	Opportunity	The company is increasing exports and establishing overseas presence to capture global demand.	Build distribution hubs, maintain quality standards, and manage currency risks	Initial expansion cost (negative); revenue diversification and foreign exchange earnings (positive)
8	Operational scale and capacity expansion	Opportunity	Planned integrated facilities aim to position the company among the largest vertically integrated B2B manufacturers.	Execute projects efficiently and maintain balance sheet discipline	Short-term capital expenditure (negative); long-term revenue growth (positive)
9	Competitive intensity in organised jewellery manufacturing	Risk	The company serves mid-range jewellers and boutique stores in a competitive market requiring constant design refresh and speed.	Focus on innovation, faster turnaround time, and strong client relationships	Pricing pressure (negative); differentiation supports profitability (positive)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://skygold.co.in/investor-relation/?tab=governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted the following national and international standards/ certifications, mapped to the respective NGRBC Principles: P2: ISO 9001:2015 – Quality Management System. P3: ISO 45001:2018 – Occupational Health and Safety Management System. P6: ISO 14001:2015 – Environmental Management System. The Company is also an Ordinary Member of the Gem & Jewellery Export Promotion Council (GJEPC) under the Gold Jewellery Panel, with membership renewed for FY 2026–27. The above standards and certifications are relevant to the Company's quality management, occupational health and safety, and environmental management practices. The ISO 14001:2015 certification covers the Company's design, sales, marketing, jewellery manufacturing, refinery and recovery activities.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Being the first year of applicability of BRSR, the Company has not yet set any specific measurable commitments, goals or targets with defined timelines. However, the Company is committed to aligning its operations with the principles of the NGRBC and will evaluate the formulation of appropriate ESG goals and targets in due course.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

Governance, leadership and oversight

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

Sky Gold and Diamonds Limited is committed to integrating Environmental, Social, and Governance (ESG) principles into its business operations to create sustainable long-term value for all stakeholders. As a B2B jewellery manufacturer, the Company focuses on responsible sourcing, efficient resource utilization, employee health and safety, and strong corporate governance practices.

While we recognize challenges such as supply chain traceability, regulatory compliance, and managing growth responsibly, we continue to address these through improved processes, technology adoption, and robust risk management. The Company remains focused on setting measurable sustainability goals, enhancing transparency, and aligning its practices with recognized standards to ensure resilient, responsible, and future-ready operations.

Mangesh Chauhan

Managing Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Mangesh Chauhan, Managing Director, holds primary responsibility for overseeing the formulation and implementation of policies at Sky Gold and Diamonds Limited. The Board of Directors serves as the highest governing body, providing strategic oversight and ensuring effective implementation of the Company's Business Responsibility and Sustainability policies.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, The Board of Directors has constituted an ESG Committee to oversee and guide the Company's ESG initiatives and monitor sustainability-related matters.
	The composition of the ESG Committee is as follows:

Name	Designation in ESG Committee
Mr. Mangesh Chauhan	Chairperson
Mr. Darshan Chauhan	Member
Mr. Mahendra Chauhan	Member

The ESG Committee plays an important role in integrating Environmental, Social and Governance (ESG) considerations into the Company's strategic and decision-making processes. The Committee is committed to aligning the Company's operations with responsible and sustainable business practices, while promoting transparency, accountability and the overall well-being of its stakeholders.

If yes, provide name of the agency.	NA

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	ESG Committee									Twice per annum								

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

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)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

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 person in respective category covered by the awareness programmes (%)
Board of Directors	1	Corporate Governance and Board Effectiveness – Roles of the board and committees, governance best practices, board dynamics, succession planning. Risk Management – Business risk assessment, internal controls, crisis and continuity planning.	100%
Key Managerial Personnel	1	Training on POSH, Training on Prohibition of Insider Trading	100%
Employees other than BoD and KMPs	3	• First Aid and Fire Fighting • Health, Safety & Environment awareness • Fire safety and emergency response procedures	100%
Workers	3	• First Aid and Fire Fighting • Safe Handling of machine, tools chemicals, • Use of personal Protective equipment (PPE)	100%

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

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
Penalty/ Fine	NA*				
Settlement	NA*				
Compounding Fee	NA*				

	Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred?
Imprisonment	NA*				
Punishment	NA*				

*There were no such cases during the year

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	

*There were no cases where appeal/revision was preferred in the reporting period

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 an Anti-Bribery and Anti-Corruption Policy.

The Company is committed to conducting its business with integrity, transparency, and in compliance with applicable laws and ethical standards. The Company strictly prohibits bribery, corruption, illegal payments, kickbacks, fraudulent practices, and any form of unethical business inducement.

The Policy requires employees and associated persons to refrain from offering, giving, soliciting, or accepting bribes, improper gifts, favours, or any other benefits intended to influence business decisions through unethical means. All business transactions and dealings are required to be conducted in a fair, transparent, and lawful manner.

The Company promotes a culture of ethical conduct and expects all employees and stakeholders to adhere to the principles of integrity and accountability.

Web-link to the Policy:

https://skygold.co.in/wp-content/uploads/2026/06/04.-Anti-Bribery-Anti-Corruption-Policy-1.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:**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

*NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	84	185

9. **Open-ness of business**

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b. Sales (Sales to related parties / Total Sales)	4.7%	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties /Total Investments made)	91%	81%

Leadership Indicators

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

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

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

Yes, The Company follows its Policy on Related Party Transactions, which is aligned with the Code of Conduct for Business and Ethics. As part of this policy, all Directors are required to disclose any actual or potential conflicts of interest that could impact the Company's interests. Appropriate measures are taken to address or eliminate such conflicts, in line with regulatory requirements and internal governance practices.

For more details, refer to the Policy section on the Company's website https://skygold.co.in/wp-content/uploads/2026/08/POLICY-ON-MATERIALITY-OF-RELATED-PARTY-TRANSACTIONS.pdf

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicators

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	NA	NA	NA
Capex	NA	NA	NA

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

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

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): *NA

   (b) E-waste: *NA

   (c) Hazardous waste: The Company ensures safe handling and disposal of hazardous waste generated from its operations. ETP sludge generated from wastewater treatment is handed over to authorised waste management facilities approved by the Maharashtra Pollution Control Board (MPCB) for scientific disposal.

   (d) other waste: *NA

   Note*: The nature of the Company's business activities does not involve reclamation of products at the end of their life cycle; however, waste generated during operations is managed responsibly through authorised agencies.

4. A. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No): No

   B. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards ?: NA

   C. If not, provide steps taken to address the same: NA

.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? - NA

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 / Description	Description of the Risk/ Concern	Action Taken
NA		

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).

	Recycled or re-used input material to total material	
Indicate input material	FY 2025-26 (Current Financial Year) (%)	FY 2024-25 (Previous Financial Year) (%)
	NA	NA

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: NA

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste (Process waste)	NA	NA	NA	NA	NA	NA

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

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C / A)	Number (D)	% (D /A)	Number (E)	% (E/A)	Number (F)	% (F /A)
Permanent employees											
Male	341	59	17%	0	0%	0	0%	0	0%	0	0%
Female	34	7	21%	0	0%	34	100%	0	0%	0	0%
Total	375	65	38%	0	0%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	475	43	10%	0	0%	0	0%	0	0%	0	475
Female	31	17	55%	0	0%	31	100%	0	0%	0	31
Total	506	60	65%	0	0%	0	0%	0	0%	0	506
Other than Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY 2025-26 (Current Financial Year) (%)	FY 2024-25 (Previous Financial Year) (%)
Cost incurred on well-being measures as a % of total revenue of the Company	0.01%	0.01%

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

Benefits	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others – please specify Group Mediclaim	0%	0	NA	0%	0	NA

3. Accessibility of workplaces

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

The Company endeavours to ensure that its premises and offices are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016.

While certain facilities to support accessibility are available at its locations, the Company continues to assess its infrastructure and take necessary steps, wherever required, to further improve accessibility and create an inclusive workplace environment.

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.

While a formal Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016 is currently in the drafting and approval stage, the Company is committed to providing an inclusive and non-discriminatory workplace.

The Company follows fair employment practices and endeavours to ensure equal opportunity to all employees, including persons with disabilities. Upon approval, the policy will be hosted on the Company's website.

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

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 (If Yes, then give details of the mechanism in brief)
Permanent Workers	Sky Gold and Diamonds Limited has established a Vigil Mechanism and Whistle-blower Policy to promote a culture of ethical conduct, transparency, and accountability across the organization. The policy provides an avenue for Directors and employees to report genuine concerns or suspected irregularities, including unethical practices, with access to the Audit Committee, while ensuring confidentiality and protection against any form of retaliation. In addition, the Company has a well-defined Grievance Redressal Mechanism that enables employees to formally raise and discuss workplace-related concerns, including issues pertaining to supervisors, managers, subordinates, or management practices. Such grievances are addressed through an established process that ensures fair and timely resolution, with due regard to confidentiality and the sensitive nature of certain matters. The Vigil Mechanism and Whistle-blower Policy is available on the Company's website at https://skygold.co.in/wp-content/uploads/2023/06/09.-Whistle-Blower-Policy.pdf
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	NA	NA	NA	NA	NA	NA
- Male	NA	NA	NA	NA	NA	NA
- Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
- Male	NA	NA	NA	NA	NA	NA
- Female	NA	NA	NA	NA	NA	NA

Note: Since there are no recognized unions at Sky Gold and Diamonds Limited, this clause is not applicable.

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill up gradation		Total (D)	On Health and safety measures		On Skill upgra-dation	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	341	20	3%	0	0	268	0	0	0	0
Female	34	5	15%	0	0	15	0	0	0	0
Total	375	25	18%	0	0	283	0	0	0	0
Workers										
Male	475	32	7%	0	0	462	0	0	0	0
Female	31	5	17%	0	0	35	0	0	0	0
Total	506	37	24%	0	0	497	0	0	0	0

9. **Details of performance and career development reviews of employees and worker:**

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	341	0	0	268	0	0
Female	34	0	0	15	0	0
Total	375	0	0	283	0	0
Workers						
Male	475	0	0	462	0	0
Female	31	0	0	35	0	0
Total	506	0	0	497	0	0

10. Health and safety management system:

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

Yes. Sky Gold and Diamonds Limited has established various processes and systems as part of its occupational health and safety management framework to ensure a safe and secure working environment. These include:

- Fire detection and alarm systems
- Fire safety equipment
- Emergency escape route maps
- Emergency signages
- Life safety measures
- Auto Rescue Devices (ARD) in elevators
- Access control systems
- CCTV surveillance systems
- Handheld metal detectors
- Availability of medical kits

These measures collectively support the Company's commitment to maintaining workplace safety and preparedness for emergency situations.

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

Sky Gold and Diamonds Limited has established processes to identify work-related hazards and assess risks on both a routine and non-routine basis as part of its occupational health and safety framework. Key measures include:

- Conducting fire drills on a periodic basis (at least twice a year) to assess emergency preparedness and identify potential risks;
- Regular housekeeping and workspace cleaning to maintain a safe and hazard-free working environment;
- Periodic inspection and maintenance of fire extinguishers to ensure their operational readiness.

These practices enable the Company to proactively identify potential hazards and implement necessary corrective and preventive actions.

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

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

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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 workplace.**

Sky Gold adopts a practical and structured approach to ensuring a safe and healthy workplace across its operations and retail outlets. The well-being of employees and customers remains a key priority, with adherence to health and safety guidelines prescribed by relevant local and national authorities. The Company conducts periodic wellness sessions and basic safety training to promote health awareness, along with informal safety briefings at the operational level. Showrooms and workspaces are maintained with high standards of cleanliness, hygiene, and adequate ventilation, supported by defined protocols for safe handling and display of jewellery. Employees are encouraged to report potential hazards for timely mitigation, and basic personal protective equipment is provided wherever applicable, along with access to medical support when required. Standardized checklists and operating procedures are implemented to ensure consistency and compliance, reflecting the Company's ongoing commitment to a safe and health-conscious work environment.

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. **Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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

NA*

*There were no concerns during the year

Leadership Indicators

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

(A) Employees (Y/N) (B) Workers (Y/N).

(A) Employees: No

(B) Workers: Yes, as applicable. Eligible workers are covered under the Employees' State Insurance Corporation (ESIC) scheme, which provides medical and compensatory benefits, including in the event of death, as per applicable regulations.

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

The requirement relating to value chain disclosures, including measures to ensure compliance with statutory dues by value chain partners, is applicable to top listed entities as per SEBI BRSR Core framework. As the Company does not fall within the specified threshold, the same is currently not applicable. Accordingly, disclosures in this regard are not mandatory for the Company. However, the Company encourages its vendors to comply with applicable statutory requirements.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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) - No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%

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. **- NA**

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

Sky Gold and Diamonds Limited follows a structured, risk and impact-based approach to identifying its key stakeholder groups, recognising that meaningful stakeholder engagement is foundational to sustainable and responsible business conduct. The identification process is anchored in an assessment of how the Company's operations — spanning gold sourcing and supply chain management, manufacturing, customer relationships (including its network of chain stores, distributors and retail partners), and financial stakeholders — create dependencies and impacts across the value chain.

Stakeholder groups are identified and prioritised based on two key parameters: the extent to which they influence the Company's business decisions and operations, and the extent to which they are impacted by the Company's activities. Applying this materiality-driven lens, the Company has identified its principal stakeholder groups as customers, employees, suppliers (including gold and diamond sourcing partners), investors/shareholders, regulators, and the local communities in which it operates.

This prioritisation enables the Company to direct focused engagement toward stakeholder groups that have the most direct bearing on its operational performance, risk profile, and long-term value creation. Engagement with each stakeholder group is carried out through structured and periodic channels — including meetings, feedback and grievance mechanisms, and regulatory/compliance touchpoints — ensuring a two-way flow of information. Feedback and inputs gathered through these channels are factored into the Company's decision-making processes, enabling the Company to align its business strategy and practices with stakeholder expectations while continuing to advance its strategic and sustainability objectives.

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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Trade meetings, Website, Email, Phone/SMS, Trade fairs/exhibitions	Continuous / As required	Product quality and hallmarking standards, design and collection updates, pricing and payment terms, order fulfilment and delivery timelines, job work specifications, grievance redressal
Employee and workers	No	Meetings, Emails, Notice Board, Training Sessions	Regular / Quarterly	Workplace health & safety, performance management, HR policies, skill development, employee well-being and grievance redressal
Suppliers / Vendors (including karigars)	No	Meetings, Calls, Email	Periodic / As required	Gold and diamond sourcing and traceability, supply chain efficiency, quality and craftsmanship standards, regulatory compliance, timely payments
Investors / Shareholders	No	Stock Exchange filings, Annual Reports, Investor calls/ meetings, Website, Emails	Quarterly / Annually	Financial performance, business strategy, corporate governance, ESG disclosures
Local Communities	Yes (where applicable)	Informal interactions, CSR activities	Periodic / As required	Community development, employment generation, social impact initiatives
Banks / Financial Institutions	No	Meetings, Emails, Calls	Periodic	Working capital and funding requirements, financial performance, covenant and regulatory compliance
Regulators / Government Authorities (BIS, Tax, Govt, Customs, etc.)	No	Filings, Meetings, Correspondence	Periodic	Regulatory compliance, hallmarking, environmental clearances, tax payments / filings, export-import documentation

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.**

   At Sky Gold and Diamonds Limited, direct stakeholder consultation is largely delegated to the respective functional teams and senior management, who engage with key stakeholder groups — including investors, employees, customers, suppliers, and regulators — through structured and need-based mechanisms such as investor interactions, employee discussions and grievance channels, customer feedback and redressal systems, and vendor/supplier engagements. The frequency and mode of these engagements are tailored to each stakeholder group, ranging from continuous/ as-required interactions (such as customer and supplier engagement) to periodic and scheduled interactions (such as investor calls and employee reviews).

   Feedback, concerns, and material inputs arising from these stakeholder engagements are first collated and reviewed at the functional and senior management level. Matters that are material to the Company's economic, environmental, and social (EES) performance, or that carry strategic, reputational, or compliance significance, are escalated and placed before the Board of Directors or its relevant Committees for review and guidance.

   This delegated yet structured consultation framework ensures that stakeholder perspectives are systematically captured, filtered for materiality, and channelled to the Board, thereby enabling stakeholder concerns to meaningfully inform the Company's decision-making, risk management, and long-term strategic planning.

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

   Yes. Sky Gold and Diamonds Limited uses stakeholder consultation as an input to support the identification and management of environmental and social topics material to its business. The Company engages with key stakeholders — including customers (chain stores, distributors and exporters), employees, suppliers (including gold and diamond sourcing partners and karigars), and investors — through structured channels such as trade meetings, feedback and grievance mechanisms, emails, and periodic interactions.

   Inputs received through these engagements are reviewed by relevant functional teams and incorporated into the Company's policies and operating practices where material. For instance, feedback from customers on product quality, hallmarking assurance, and order fulfilment has supported continued improvements in quality control and turnaround processes in manufacturing. Engagement with suppliers and karigars has reinforced the Company's focus on responsible sourcing practices and adherence to quality and compliance standards across the supply chain. Similarly, feedback and discussions with employees have informed the development of workplace welfare initiatives, safety practices, and HR policies.

   These stakeholder-driven insights are reviewed by senior management and, where material, factored into the Company's operational and strategic decision-making, helping ensure that its policies and activities remain aligned with stakeholder expectations and broader environmental and social sustainability objectives.

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

PRINCIPLE 5 Businesses should respect and promote human rights

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. employees workers covered (B)	% (B / A)	Total (C)	No. employees workers covered (D)	% (D / C)
Employees						
Permanent	375	375	100%	283	283	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	375	375	100%	283	283	100%
Workers						
Permanent	506	506	100%	497	497	100%
Other than permanent	0	0	0%	0	0	0%
Total Workers	506	506	100%	497	497	100%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	341	0	0%	341	100%	268	0	0%	268	100%
Female	34	0	0%	34	100%	15	0	0%	15	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	475	0	0%	475	100%	462	0	0%	462	100%
Female	31	0	0%	31	100%	35	0	0%	35	100%
Other than Permanent										
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**

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)	3	13,50,000	0	0
Key Managerial Personnel	1	7,07,537	1	24,440
Employees other than BoD and KMP	343	33,046	32	33,504
Workers	469	34,460	32	24,990

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages paid	17,37,673	11,05,004

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**

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

Sky Gold has established internal mechanisms to address grievances related to human rights issues in a timely and effective manner. The Company has implemented policies such as the Prevention of Sexual Harassment (POSH) Policy and Whistle Blower Policy, which provide clear and accessible channels for employees to raise concerns.

Grievances are reviewed by designated committees, including the Internal Complaints Committee (ICC) for POSH-related matters, ensuring fair, confidential, and unbiased resolution. The Company is committed to maintaining transparency, safeguarding employees against retaliation, and ensuring that all concerns are addressed in accordance with applicable laws and internal policies.

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

   Sky Gold is committed to maintaining a safe, inclusive, and respectful workplace where employees feel confident in raising concerns related to discrimination or harassment. The Company has established safeguards to protect complainants from any adverse consequences arising from reporting such issues. Strict confidentiality is maintained throughout the grievance redressal process, and access to reporting mechanisms such as the POSH framework is ensured.

   The Company follows a zero-tolerance approach towards retaliation, and any form of victimization is addressed through appropriate disciplinary action in line with internal policies. These measures reinforce Sky Gold's commitment to fostering a culture of fairness, dignity, and accountability.

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

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	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

*While formal assessments have not been done, compliance across the Company is ensured with the necessary filings with the concerned regulatory authorities.

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

    *There were no such concerns during the year

Leadership Indicators

1. **Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints. - Not Applicable**

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

   Sky Gold undertakes measures to safeguard human rights across its operations through periodic internal reviews and compliance processes. The Company conducts regular HR audits, statutory compliance checks, and workplace safety assessments to ensure adherence to applicable labour laws, ethical standards, and occupational health and safety requirements.

   These processes cover key areas such as fair employment practices, non-discrimination, workplace safety, and employee well-being. Risk mitigation measures, along with established grievance redressal mechanisms, are in place to identify and address potential concerns in a timely manner. While no formal standalone human rights due diligence framework is undertaken, these ongoing practices collectively support the Company's commitment to upholding human rights within its operational scope.

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

   The Company strives to ensure that its premises and offices are accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Efforts are made to provide a safe, convenient, and inclusive environment, and the Company remains committed to improving accessibility features over time based on operational feasibility

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

Name of the Assessment*	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	0%
Discrimination at workplace	0%
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Wages	0%
Others – please specify	0%

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

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	17,66,009	6,56,644
Total Fuel consumption(B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable resources (A+B+C)	17,66,009	6,56,644
From non-renewable sources		
Total electricity consumption (D)	6,70,846	13,96,115
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from nonrenewable sources (D+E+F)	**6,70,846**	**13,96,115**
Total energy consumed (A+B+C+D+E+F)	**24,36,855**	**20,52,759**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.000052	0.000070
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*** [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.001052	0.001450
Energy intensity in terms of physical output [Total energy consumed (in GJ) / Weight of Commodities Sold (in grams)]	0.50	0.48
Energy intensity (optional) – the relevant metric may be selected by the entity	0	0

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.

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 - NA**

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	17,788	10,967
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	17,788	10,967
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000004	0.0000004
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.00000768	0.00000775
Water intensity in terms of physical output [Total water consumption (in KL) / Weight of Commodities Sold (in grams)]	0.0036	0.0026
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		
- No treatment	NA	NA
- With treatment – please specify level of Treatment	NA	NA
(ii) To Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of Treatment	NA	NA
(iii) To Seawater		
- No treatment	NA	NA
- With treatment – please specify level of Treatment	NA	NA
(iv) Sent to third-parties		
- No treatment	NA	NA
- With treatment – please specify level of Treatment	NA	NA
(v) Others		
- No treatment	NA	NA
- With treatment – please specify level of Treatment	NA	NA
Total water discharged (in kilolitres)		

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

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

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Nox	NAAQ Standard	0.0105	NA
Sox	NAAQ Standard	0.00706	NA
Particulate matter (PM)	NAAQ Standard	33.45	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	Arsenic – ng/m3 Nickel – ng/m3 Lead - µg/m3 CO – mg/m3 Ammonia – µg/m3 SO2 - µg/m3	2 5 0.005 0.056 11.30 12.01	
Others – please Specify	NA	NA	NA

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

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	HFCs - µg/m3 - 07.16 N2O - µg/m3 – 15.47	NA
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 Equivalent	NA	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		NA	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/revenue from operations adjusted for PPP)		NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

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

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	NA	NA
E-waste **(B)**	-	-
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste (E)	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	-	-
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	NA	NA
Waste intensity per rupee of turnover (Total waste generated / revenue from operations)	NA	NA
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated / operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	**NA**	**NA**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total	**NA**	**NA**

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

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

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: -NA

S. No.	Location of perations/ offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? If no, the reasons thereof and corrective action taken, if any.
NA*			

***The Company does not have any operations in 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
NA*					

*The Company did not undertake any environmental impact assessments during the year.

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA	NA	NA	NA	NA

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non- renewable sources, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	17,66,009	6,56,644
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**17,66,009**	**6,56,644**
From non-renewable sources		
Total electricity consumption (D)	6,70,846	13,96,115
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**6,70,846**	**13,96,115**

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.

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

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

(iii) To Seawater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	**NA**	**NA**

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

3. 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:

   • Name of the area: Not Applicable

   • Nature of operations: Not Applicable

   • Water withdrawal, consumption, and discharge in the following format: Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	NA	NA	NA
Total Scope 3 emissions per rupee of turnover	NA	NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity.	NA	NA	NA

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

5. 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**

6. 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 the 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			
2			
3			
4			

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link. – **No**

8. Disclose any significant adverse impact on the environment arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. – **NA**

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. – **0%**

10. How many Green Credits have been generated or procured: a. By the listed entity b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners?

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

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

   The Company is a member of 2 (Two) trade organizations.

   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.

S. No.	Name of the trade and industry chambers/ associations	Reach
1	Bharat Diamond Bourse Trade Membership	National
2	The Gem and Jewellery Export Promotion Council (GJEPC)	National
3	India International Bullion Exchange (IIBX)	National
4	Indian Association for Gold Excellence and Standards (IAGES)	National
5	All India Gem and Jewellery Domestic Council (GJC)	National
6	Indian Bullion and Jewellers Association (IBJA)	National
7	Mumbai Wholesale Gold Jewellers Association	State (Maharashtra)
8	International Organization for Standardization (ISO)	International
9	Responsible Jewellery Council (RJC)	International

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

Name of authority	Brief of the case	Corrective action taken
	NA*	

*There were no such issues during the year

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			NIL		

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes /No)	Results communicated in the public domain (Yes / No)	Relevant Web link
			NA		

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 PAF's covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

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

The Company has established a robust and accessible grievance redressal mechanism to address concerns of the community and other stakeholders in a timely and effective manner. Grievances can be lodged through multiple channels, including telephone and email, ensuring ease of access and proper documentation.

All complaints are systematically recorded, reviewed, and addressed by a dedicated team of trained professionals. The process includes prompt acknowledgment, assessment of the issue, appropriate action for resolution, and closure within defined timelines. Where necessary, matters are escalated to higher authorities to ensure effective resolution.

The mechanism emphasizes transparency, accountability, and responsiveness, with a strong focus on stakeholder satisfaction. The Company remains committed to continuously improving its grievance handling processes and delivering high standards of service.

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

Indicate input material	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	20.51	8.99
Sourced directly from within the district and neighbouring districts.	62.58	44.19

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	100%	100%
Metropolitan	-	-

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

S. No.	State	Aspirational District	Amount Spent (in INR)
1.	Maharashtra	Mumbai	41,08,000
2.	New Delhi	South Delhi	5,00,000
3.	Madhya Pradesh	Indore	34,00,000
4.	Gujarat	Bhavnagar	60,00,000
5.	Rajasthan	Nadol	10,00,000

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

Sky does not currently have a formal preferential procurement policy that specifically prioritizes sourcing from suppliers comprising marginalized or vulnerable groups. However, the Company is committed to maintaining a diverse, inclusive, and transparent supplier ecosystem.

Sky engages with a broad range of suppliers based on fair and objective criteria, ensuring equal opportunity and non-discriminatory practices across its procurement processes. The Company promotes responsible sourcing by fostering open communication, ethical business practices, and long-term partnerships within its value chain.

To support supplier engagement, Sky has established accessible grievance redressal mechanisms, enabling suppliers and stakeholders to raise concerns through multiple channels. A dedicated team ensures timely response and resolution, reinforcing trust and accountability.

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

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

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:**

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired	Benefit Shared	Basis calculating benefit share
Nil				

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 Case	Corrective action taken
NA		

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Animal Welfare	0	0
2.	Eradicating hunger, poverty and malnutrition	75,000	47.77%
3.	Contributions to Indian Institute of Technology (IITs)	100	10%

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

Essential Indicators

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

The Company has established an accessible mechanism to receive and address customer (business client) complaints and feedback through channels such as phone, email, and digital platforms. All concerns are recorded, acknowledged, and resolved in a time-bound manner through a structured process involving assessment, action, and escalation where required. A dedicated team ensures prompt response and effective resolution, with a focus on transparency, accountability, and strong client relationships.

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

Name and brief details of project	As a percentage to total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Recycling and/or safe disposal	NA

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

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

   Yes. Sky Gold and Diamonds Limited has established a framework/policy on cyber security and data privacy to safeguard its information systems and protect sensitive business, customer, and stakeholder data. The framework encompasses measures relating to data protection and privacy, access controls, system and network monitoring, and risk mitigation, along with defined protocols for the identification, escalation, and response to potential cyber threats and data breaches.

   The Company periodically reviews and strengthens its cyber security and data privacy practices to remain aligned with applicable regulatory requirements and evolving industry standards, thereby ensuring the confidentiality, integrity, and availability of data across its systems.

   The privacy policy is available at https://skygold.co.in/wp-content/uploads/2026/08/Privacy-Policy-%E2%80%93-Sky-Gold-and-Diamonds-Limited.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services – Not Applicable

7. Provide the following information relating to data breaches:

   (a) Number of instances of data breaches – Nil

   (b) Percentage of data breaches involving personally identifiable information of customers – NA

   (c) Impact, if any, of the data breaches – NA

Leadership Indicators

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

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

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

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

5. Did your entity carry out any surveys 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)