

Business Responsibility and Sustainability Report

SECTION A: GENERAL INFORMATION ABOUT THE COMPANY

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L72200TG1993PLC016819	
2.	Name of the Company	Kellton Tech Solutions Limited	
3.	Year of Incorporation	1993	
4.	Registered address	Plot No 1367, Road No- 45, Jubilee Hills, Hyderabad – 500033, Telangana	
5.	Corporate Address	Plot No 1367, Road No- 45, Jubilee Hills, Hyderabad – 500033, Telangana	
6.	E-mail id	compliance@kelltontech.com	
7.	Telephone	040 4433 3000	
8.	Website	https://www.kellton.com	
9.	Financial Year reported	April 01, 2024 to March 31, 2025	
10.	Name of the Stock Exchange(s) whereshares are listed	BSE Limited and National Stock Exchange of India Limited	
11.	Paid Up Capital	Rs. 48,70,53,015	
12.	Name and contact details of the person who may be contacted in case of any que-ries on the BRSR report	Mr. Rahul Jain (Company Secretary and Compliance Officer) Mob: 8103808311 Email: compliance@kelltontech.com	
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone	
14.	Sector(s) that the Company is engaged in (industrial activity code-wise)	Information Technology and Computer Services activities	
15.	List three key products/services that the Company manufactures / provides (as in balance sheet)	• Information Technology services and solutions • Platform IP • Technology Infrastructure and Services	
16.	Total number of locations where business activity is undertaken by the Company – (a) Number of national locations (b) Number of international locations	Locations	Number
		National (No. of States)	06
		International (No. of Countries)	07
17.	Markets served by the Company – Local/ State/National/ International	National and International	

II. Products/services

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

S.No	Description of MainActivity	Description of Business Activity	% of Turnoverof the entity
1.	Information and Communication	Computer programming, Consultancy and related activities	100.00%

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

S.No	Product/Service	NIC Code	% of total Turnover
1.	Design and development services of software applications including customised and packaged software	99831413	100.00%



III. Operations

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

Locations	Number of Stores	Number of offices	Total
National	0	3	3
International	0	7	7

21. Markets served by the entity:

Locations	Number
National (No. of States)	28
International (No. of Countries)	22

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

51%

c. A brief on types of customers:

Over the years, Kellton has evolved from a humble startup to a global, full-service IT solutions provider, backed by the vision of our ambitious founders and fueled by both organic growth and strategic acquisitions. With offices spanning the United States, Europe, and Asia, we are proud to support a diverse client base that includes many prominent brands.

We partner with organizations of all sizes—ranging from world-renowned enterprises to innovative startups—across a wide breadth of industries. Our expertise covers Fintech, Banking, Financial Services, and Insurance, as well as Non-Profit, Government, and Education sectors. We are deeply involved with Manufacturing, Automotive, Chemicals, and serve leaders in Retail, E-Commerce, and Distribution.

Our capabilities extend to Travel, Logistics, and Hospitality, along with Oil, Gas, and Mining, Pharma, Healthcare, and Life Sciences. We're trusted by fast-moving HiTech, SaaS, ISV & Communications, and Energy & Utilities firms—demonstrating our versatility and commitment across the business landscape.

IV. Employees

22. Details at the end of the Financial Year

a. Employees and workers (including differently abled)

S. No	Particulars	Total (A)	Male		Female		Other	
			No.(B)	%(B/A)	No. (C)	%(C/A)	No. (H)	%(H/A)
EMPLOYEES								
1	Permanent (D)	1203	916	76.14	287	23.86	0	0.00
2	Other than permanent (E)	260	210	80.77	50	19.23	0	0.00
3	Total employees(D + E)	1463	1126	76.97	337	23.03	0	0.00
WORKERS								
4	Permanent (F)	Not applicable to Kellton as the Company's business pertains to IT services provided to clients, and Kellton does not classify its workforce under the category of 'workers'						
5	Other than permanent (G)							
6	Total workers(F + G)							

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female		Other	
			No.(B)	%(B/A)	No. (C)	%(C/A)	No. (H)	%(H/A)
DIFFERENTLY ABLED EMPLOYEES								
1	Permanent (D)	<u>1203</u>	1	0.08	0	0.00	0	0.00
2	Other than permanent (E)	<u>260</u>	0	0.00	0	0.00	0	0.00
3	Total employees(D + E)	<u>1463</u>	1	0.07	0	0.00	0	0.00

(Contd.)

S. No	Particulars	Total (A)	Male		Female		Other	
			No.(B)	%(B/A)	No. (C)	%(C/A)	No. (H)	%(H/A)
WORKERS								
4	Permanent (F)		Not Applicable					
5	Other than permanent (G)							
6	Total workers(F + G)							

23. 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	0	0.00%

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

	FY 2024-25				FY 2023-24				FY 2022-23			
	M	F	O	T	M	F	O	T	M	F	O	T
Permanent Employees	18.25	21.75	0	19.08	30.76	36.64	0	32.72	18.43	15.27	0	17.78
Permanent Workers	Not Applicable											

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

25. Names of holding/ subsidiary/ associate companies/ joint ventures (as at March 31, 2024)

S. No.	Name of the holding / subsidiary / associate companies / jointventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares heldby the listed entity	Does the entity indicated at column A, participate inthe Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kellton DBYDX Software Pvt. Ltd.,	Subsidiary	100.00%	Yes
2	Kellton Tech Inc	Subsidiary	100.00%	Yes
3	Kellton Tech Solutions Inc	Subsidiary	100.00%	Yes

VI. CSR Details

26. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

Turnover (In ₹ Lakhs): 18,893.22

Net worth (in ₹ Lakhs): 17,740.31

VII. Transparency and Disclosure Compliances

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

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place. Yes/No If yes link	FY2025		FY2024	
		Number of complaints		Number of complaints	
		filed during the year	pending resolution at close	filed during the year	pending resolution at close
Communities	Yes, https://www.kellton.com/le-gal-policies	0	0	0	0
Investors		0	0	0	0
Shareholders		0	0	0	0
Employees		0	0	0	0
Customer		0	0	0	0
Value Chain Partners		0	0	0	0



The Company is pleased to confirm that it has not received any complaints from its shareholders during the reporting period. While there have been occasional queries regarding the dematerialization and transmission of shares, however, these have not escalated to formal complaints.

To ensure seamless communication, the Company has established a dedicated shareholder hotline, managed exclusively for all shareholder-related concerns. The Secretarial Department prioritizes these queries and ensures their prompt resolution at the initial level, maintaining transparency and shareholder satisfaction.

This proactive approach reflects the Company's commitment to addressing shareholder concerns efficiently and to fostering positive, timely engagement.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Principle	NGRBC Principle Name
Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe.
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
Principle 4	Businesses should respect the interests of and be responsive to all their stakeholders.
Principle 5	Businesses should respect and promote human rights.
Principle 6	Businesses should respect and make efforts to protect and restore the environment.
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
Principle 8	Businesses should promote inclusive growth and equitable development.
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner.

● Kellton Policies Corresponding to NGRBC Principles

NGRBC Principle	Relevant Kellton Policies and link
Principle 1: Ethics, Transparency & Accountability	Code of Conduct Policy for Determination of Materiality of Events or Information
Principle 2: Sustainability & Safety	Data Protection Policy
Principle 3: Employee Wellbeing & Diversity	Human Right Policy Grievance Handling Policy Board Diversity Policy Whistle Blower Policy Prevention of Sexual Harrassment at Workplace Policy
Principle 4: Stakeholder Engagement	Familiarization Programmes Details
Principle 5: Human Rights	Human Right Policy
Principle 6: Environment	Corporate Social Responsibility Policy
Principle 7: Public Policy, Anti-Bribery & Corruption	Anti Bribery Anti Corruption Policy
Principle 8: Inclusive Growth & Equitable Development	Corporate Social Responsibility Policy
Principle 9: Responsible Consumer Value	Code of Conduct

Note: This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC

All policies listed above have been diligently framed in compliance with applicable laws and regulations, as well as by adopting recognized industry best practices. Shareholders and stakeholders may access the full text of each policy by clicking the relevant links, which direct to the Company's official website.

We welcome all stakeholders to share comments or suggestions—whether for additions, deletions, or modifications—accompanied by a suitable rationale at compliance@kelltontech.com. Any such recommendations will be duly presented to the Board or relevant committee, and reviewed for alignment, subject to requisite approvals.

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	Detail provided in Kellton Policies Corresponding to NGRBC Principles								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Nil								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	Kellton acknowledges its responsibility to create a meaningful and positive impact on the communities in which it operates by identifying key focus areas and fulfilling these commitments through investor awareness programs and CSR initiatives. The Company fosters an inclusive and healthy workplace environment, ensuring equitable treatment of all employees regardless of gender, race, caste, religion, marital status, disability, or any other category. Our talent acquisition is merit-based, reflecting our commitment to hiring the right individuals. Currently, approximately one-fourth of Kellton's permanent workforce comprises women, underscoring our focus on gender diversity. To support the holistic growth of employees and adapt to the rapidly evolving business landscape, the Company is committed to continuous upskilling and development of its workforce.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<u>Inclusive Growth</u> Kellton has actively contributed to inclusive growth through its CSR initiatives, focusing on education, skill development, rural empowerment, and environmental sustainability. The Company has also implemented wellness programs to support employee well-being, including mental health resources, and promotes agricultural and allied activities within the communities we serve. <u>Employee Diversity</u> Approximately 24% of Kellton's permanent workforce comprises women. The Company is collaborating with multiple organizations to strengthen its Diversity, Equity, and Inclusion (DEI) framework, reinforcing its commitment to a diverse and inclusive workplace. <u>Energy and Waste Management</u> Kellton is intensifying its environmental commitments by investing in energy-efficient equipment and infrastructure. Our comprehensive waste management system effectively separates dry, wet, and solid waste to minimize environmental impact. To combat food waste, we have initiated targeted campaigns to reduce wastage and raise awareness among all stakeholders about sustainable food consumption practices.								



7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):

Responsible and Sustainable Business—Our Commitment

At the heart of our company lies an unwavering commitment to responsible and sustainable business practices. We believe true progress happens through active dialogue with our stakeholders, where we routinely identify, assess, and address the challenges that matter most. Ethical business conduct, efficient and transparent customer service, strong corporate governance, effective risk management, human capital advancement, community engagement, and reducing our environmental footprint are the pillars guiding our growth.

We are proud to operate in full compliance with industry regulations, overseen by a diverse and qualified Board of Directors committed to strategic leadership and ethical excellence. Management and the Board work together to uphold our legacy of integrity and operational brilliance.

Our dedication goes beyond compliance. We instituted a comprehensive Code of Conduct and Business Ethics, foster a robust risk-aware culture, and invest heavily in digital innovation, product advancement, and cutting-edge cybersecurity. Employee welfare is rooted in our policies, while targeted resource conservation programs focus on measuring and trimming electricity, fuel, and paper usage. These initiatives drive us to continually raise the bar for responsible growth and stakeholder value.

In summary, our company's approach to sustainable progress is defined by transparency, inclusivity, and forward-thinking action—setting industry benchmarks and making a tangible difference in communities, the marketplace, and the environment.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies):

Niranjan Chintam	Executive Director-Chairperson
Krishna Chintam	Managing Director & Chief Executive Officer
Karanjit Singh	Executive Director
Srinivas Potluri	Non-Executive - Non Independent Director
Abhaya Shankar	Non-Executive - Independent Director
Srinivasa Vijay Kumar Appana	Non-Executive - Independent Director
Geeta Goti	Non-Executive - Independent Director
Satya Prasad Sayala	Non-Executive - Independent Director

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.

No, Kellton does not have a separate committee specifically for sustainability. Instead, the Board of Directors as a whole oversees sustainability-related decisions, with active involvement from the Managing Director and key functional heads to ensure strategic focus and accountability on these issues.

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance	Key functional heads, together with senior management, conduct an annual evaluation of all Company policies to ensure alignment with NGRBC Principles. Upon approval by the Board of Directors, updates and revisions to these policies are proactively communicated to relevant stakeholders through established channels. Oversight of policy implementation and performance is carried out by the following Board-level committees: ➤ Stakeholders Relationship and ESG Committee ➤ Risk Management Committee ➤ CSR Committee ➤ Audit Committee									Quarterly								

	Each committee is responsible for reviewing progress against the established policies and recommending timely follow-up actions to address any gaps or opportunities for enhancement.	
Compliance	The Company maintains rigorous compliance standards, adhering to all applicable laws and regulations at every location of operation. Any instances of non-compliance are promptly addressed and rectified as part of our commitment to responsible governance. For further details, please refer to the Corporate Governance Report	Quarterly

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Kellton has not yet conducted an independent assessment of its NGRBC-related policies through an external agency. However, we uphold a rigorous internal review process, with regular evaluations and updates led by dedicated Functional Heads and overseen by the Board and its Committees. This ongoing and dynamic approach ensures that our policies remain robust, compliant with evolving regulations, and aligned with global best practices. Kellton's proactive governance framework underscores our steadfast commitment to responsible business conduct and sustaining stakeholder trust.								

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1. BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators:

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

Segment	Total Number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons covered by the awareness programmes
Board of Directors	4	During each Board meeting, Directors are comprehensively updated on all facets of Company compliance, including the latest regulatory developments introduced by various stakeholders, the status of statutory and secretarial compliances, and any shareholder complaints or grievances. This process ensures ongoing transparency, accountability, and prompt resolution of any issues raised. Additionally, the Company organizes regular training for the Board of Directors covering: - Insider Trading Code - Code of Conduct - Overview of business operations - Legal & statutory compliances - Updates on governance amendments - Cyber security practices - Risk management frameworks - Key company policies	100%



Segment	Total Number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons covered by the awareness programmes
Key Managerial Personnel	4	Anti-Bribery and Anti-Corruption Policy	100%
Employees other Than BOD and KMPs	4	Anti Bribery and Anti Corruption Policy POSH Act Grievance Re- dressal Mechanism Importance of Stakeholders	100%
Workers	Not Applicable		

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:

During the financial year, both BSE and NSE levied a fine of ₹ 29,500 each under Regulation 17(1)(b) of SEBI (LODR) Regulations due to a delay of five days in the appointment of an Independent Director. Kellton has successfully **applied for a waiver of the fine** and anticipates that the exchanges will grant the waiver, considering the genuineness and authenticity of the reasons provided.

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies Judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred ? (Yes/ No)
A. Monetary					
Penalty/Fine			NA		
Settlement			NA		
Compounding Fee			NA		
B. Non- Monetary					
Imprisonment			NA		
Punishment			NA		

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

Case Details	Name of the regulatory /enforcement agencies/judicial institutions
Not Applicable	

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

Yes, the Company has implemented a robust Anti-Corruption and Anti-Bribery Policy that serves as a cornerstone of our corporate governance framework. Kellton is unwavering in its commitment to integrity, fairness, and transparency in every aspect of its business operations. The Company rigorously complies with all relevant anti-corruption and anti-bribery legislation, as well as the lawful customs and practices of each region where we operate.

Our “**Zero Tolerance**” policy sends a clear message—bribery, corruption, or any unethical behavior is not tolerated under any circumstances. The policy provides comprehensive guidelines for all employees, partners, contractors, and stakeholders, establishing clear-cut expectations regarding the prevention, identification, and reporting of any corrupt activities. Regular awareness and training initiatives are conducted to ensure company-wide understanding and compliance.

This policy extends to all business dealings, relationships, and transactions, requiring full transparency and strict adherence to both legal and ethical standards. By mandating prompt reporting and investigation of suspected violations, Kellton fosters a workplace culture where accountability and responsible business conduct are paramount.

The Anti-Corruption and Anti-Bribery Policy is accessible to all interested parties on our website: <https://www.kellton.com/legal-policies> This public availability further reinforces our commitment to ethical leadership and stakeholder trust across the global business landscape.

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	FY2025	FY2024
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

Particulars	FY2025		FY2024	
	Number	Remarks	Number	Remarks
Number of complaints received about issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received about issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. 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

PRINCIPLE 2. BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators:

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

Category	FY2025	FY2024	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

2. Sustainable Sourcing

While the Company has not made specific R&D or capital expenditure investments dedicated exclusively to environmental and social impact technologies during the current financial year, we remain committed to integrating sustainable practices across our operations. As a technology-focused organization, we continuously evaluate opportunities to enhance our environmental footprint through our core business processes and solutions. The Company prioritizes resource optimization, energy efficiency measures, and digital transformation initiatives that inherently contribute to reduced environmental impact. Going forward, we are exploring strategic investments in green technologies and sustainable innovation as part of our long-term ESG roadmap to create meaningful environmental and social value for our stakeholders.

At Kellton, we uphold rigorous standards when onboarding strategic suppliers to ensure alignment with our sustainability objectives and ethical values. Each prospective supplier undergoes a thorough due diligence process, managed by our dedicated supplier management team, and is required to digitally acknowledge Kellton's Supplier Code of Conduct. By doing so, our partners commit to upholding the company's expectations for responsible sourcing, business integrity, and regulatory compliance.

As a result of these robust practices, Kellton ensures that all critical inputs are sourced sustainably, minimizing environmental impact and promoting social responsibility within our supply chain.

3. Processes in place to reclaim products for reuse, recycling, and safe disposal of products at the end of life for Plastics (Including Packaging), E-Waste, Hazardous waste, Other waste:

Kellton is primarily engaged in providing advanced IT and digital transformation services, and therefore, end-of-life reclamation processes for products such as plastics, e-waste, hazardous waste, or similar materials are not applicable to our core operations. As we do not manufacture physical products, our environmental footprint in terms of waste generation is inherently minimal.

Nonetheless, Kellton remains committed to environmental stewardship and sustainable business practices. Any waste generated during our business operations is handled responsibly and safely disposed of through authorized vendors in accordance with the respective State Pollution Control Board (SPCB) guidelines and standards. Through our continued focus on digital innovation, we strive to uphold sustainability, minimize operational waste, and contribute positively to a circular economy.



4. Extended Producer Responsibility (EPR) 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, steps taken to address the same;

Extended Producer Responsibility (EPR) is not applicable to Kellton's operations, as the Company is primarily engaged in providing IT and digital transformation services and does not manufacture or place physical products into the market that would require an EPR framework. Accordingly, Kellton is not required to submit an EPR plan to Pollution Control Boards. The Company remains committed to environmental compliance and ensures all operational waste generated is managed and disposed of responsibly through authorized channels.

PRINCIPLE 3. BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

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

Cate- gory	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Num- ber (B)	% (B/A)	Num- ber (C)	% (C/A)	Num- ber (D)	% (D/A)	Num ber (E)	% (E/A)	Num- ber (F)	% (F/A)
Permanent Employees											
Male	916	648	70.74	916	100.00	0	0.00	680	74.24	0	0.00
Female	287	170	59.23	287	100.00	224	78.05	0	0.00	0	0.00
Total	1203	818	68.00	1203	100.00	224	18.62	680	56.53	0	0.00
Other than permanent employees											
Male	58	58	100.00	58	100.00	0	0.00	58	100.00	0	0.00
Female	12	12	100.00	12	100.00	12	100.00	0	0.00	0	0.00
Total	70	70	100.00	70	100.00	0	0.00	0	0.00	0	0.00

2. Details of measures for the well-being of Workers - Not Applicable

3. Details of retirement benefits, for current FY and previous financial year

Benefits	Number of employees covered as % of total employees	Number of Workers covered as % of total workers	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total workers	Deducted and deposited with the authority (Y/N/N.A)
PF	97.99	0.00	Yes	97.47	0.00	Yes
Gratuity	100.00	0.00	Yes	100.00	0.00	Yes
ESI	0.00	-	NA	0.00	-	NA
Others	-					

4. 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:

Yes, our offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016. We conduct sensitization and awareness programs for our managers and senior leaders to facilitate the inclusion of such employees within our organization and cater to their specific requirements, such as accessibility and accommodation.

5. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, a web-link to the policy.

Kellton is committed to being an equal opportunity employer, ensuring that all qualified candidates receive fair and unbiased consideration for employment based solely on merit. Our hiring and employment practices do not discriminate on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, age, nationality, disability status, genetic information, veteran status, or any other characteristic protected by applicable law. Kellton applies its Equal Opportunity Employer (EOE) Policy consistently and fairly throughout an individual's tenure, from recruitment through to retirement or separation, fostering an inclusive and diverse workplace.

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

Gender	Permanent Employees	
	Return to work Rate	Retention Rate
Male	39	100.00
Female	11	100.00
Total	50	100.00

7. 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.

Particulars	Yes/No (if yes then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	
Permanent Employees	At Kellton, we have established robust mechanisms to receive and redress a wide range of grievances for all employees—both permanent and contractual. We are deeply committed to providing a transparent, responsive, and supportive work environment. Key facets of our grievance redressal framework include: Whistle Blower Policy:
Other than permanent Employees	Kellton encourages employees to speak up and report any concerns or grievances related to violations of ethics, integrity, or unlawful business practices. Our Whistle Blower Policy ensures confidentiality and protection for those who raise genuine concerns. The policy is readily accessible on the Company's website. POSH Policy and Complaints Mechanism: To ensure a safe and respectful workplace, Kellton implements a comprehensive POSH (Prevention of Sexual Harassment) Policy. All employees have access to an easy-to-use POSH complaint tool for reporting any form of sexual harassment. The policy and related procedures strictly comply with the POSH Act and are available for reference on our website. Grievance Redressal Policy: Employees can raise workplace concerns through the dedicated grievance management portal. Each grievance is carefully reviewed and addressed by a responsible team, ensuring fair investigation, prompt resolution, and regular communication of status to the concerned employee. Incident Management Tool: Kellton leverages an advanced online incident management platform that empowers employees to log incidents, service requests, or concerns relating to a variety of areas—including payroll, reimbursements, technology, facilities, infrastructure, and transportation. Every case is tracked and resolved by the relevant team, with an integrated escalation process to ensure timely closure if a resolution is not achieved within defined timeframes. Through these measures, Kellton fosters a culture of transparency, accountability, and continuous improvement ensuring every employee's voice is heard and concerns are resolved with empathy and diligence.



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

Cate- gory	FY2025			FY2024		
	Total em- ployees /workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s) (B)	% (B/A)	Total em- ployees /workers in respective category (C)	Total employees/ workers in respective category, who are part of association (s) or Union (s) (D)	% (D/C)
Total Permanent Employees						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

9. Details of Training imparted to the employees and workers

Category	FY2025			FY2024				
	Total (A)			Total (D)				
		NO.(B)	% (B/A)		No. (E)	% (E/D)	No.(F)	%(F/D)
Employees								
Male	916	836	91.27	1049	771	73.50	354	38.99
Female	287	234	81.53	324	238	73.46	97	41.10
Total	1203	1070	88.94	1373	1009	73.49	451	39.42
Workers								
Male	Not Applicable							
Female								
Total								

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

Category	FY2025			FY2024		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	916	916	100.00	1049	1049	100.00
Female	287	287	100.00	324	324	100.00
Total	1203	1203	100.00	1373	1373	100.00
Workers						
Male	Not Applicable					
Female						
Total						

11. Health and safety management system

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

Yes, Kellton has implemented a comprehensive Health and Safety Policy that covers all employees across the organization.

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

Kellton has established appropriate policies and guidelines to identify and mitigate various types of work-related hazards and assess associated risks.

- All work-related hazards are identified following recommended regulatory and industry guidelines.
- Risk assessment procedures related to these hazards are documented and maintained within the Company's Safety Manual.

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

Yes, employees have clear processes to report work-related hazards and the right to remove themselves from situations posing such risks.

d. Do the employees/workers 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 as part of the Company's wellbeing initiatives.

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

Safety Incident / Number	Category	FY2025	FY2024
Lost Time Injury Frequency Rate (LTIFR) Per One mil- lion -person hours worked	Employees	0	0
	Workers	NA	NA
No of fatalities	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

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

In FY 2024-25, Kellton continued its strong commitment to employee well-being by implementing a range of safety and health initiatives designed to create a secure and supportive work environment. Key programs conducted during the year include:

- Women's Safety Programs
- POSH (Prevention of Sexual Harassment) and Gender Sensitization Sessions
- Road Safety Awareness Programs
- Women's Self-Defense Training
- Fire Emergency Exit Training
- General Health Check-ups

These initiatives reflect Kellton's ongoing dedication to promoting a culture of safety, inclusivity, and health consciousness across all its workplaces.

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

Particulars	FY2025			FY2024		
	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
Working conditions	4	0	NA	5	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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



15. 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.

The Company has implemented Hygiene Policy which ensures workplace cleanliness and basic amenities like availability of clean drinking water, proper sanitation facilities, etc.

The HR team conducts review on a quarterly basis to ensure all the points under the hygiene policy are taken care of.

Further, Training of all employees regarding protocol to be followed in case of any safety incident has been conducted.

PRINCIPLE 4. BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS.

Essential Indicators:

1. Process for identification of key stakeholders

Kellton has identified its key internal and external stakeholders through a deliberate and comprehensive process, involving both the board and management team. This process involved assessing various stakeholder groups and evaluating their potential impact on the company. The importance of each group was carefully considered through a series of deliberations, taking into account factors such as their influence and potential impact.

To ensure the long-term success of the company and build strong relationships with stakeholders, continuous engagement and monitoring is critical. By doing so, Kellton was able to better identify and meet the needs and expectations of its key stakeholders and adapt to changing circumstances. This approach helps Kellton to maintain a strong reputation and build trust with its stakeholders, while also positioning the company for long-term growth and success.

2. Key stakeholder groups

Particulars	Identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement (Key Topics & Concerns Raised)
Customers	No	- Satisfaction surveys - Marketing and advertising - Complaint handling and feedback - Electronic communication (social media, calls)	Continuous process	Addressing product requirements and grievances, if any.
Suppliers / CDMOs	No	- Regular interaction through online and offline meetings - Phone calls, emails - Conferences and workshops - In-person meetings and visits	Daily	Sharing specific requirements, status updates on product deliveries, and terms of trade.
Employees	No	- Trainings and development programs - Performance management system - Emails and written communication - Circulars and internal publications - Employee engagement initiatives	As needed	Ensuring smooth functioning of business operations and employee development.
Investors	No	- Annual General Meeting - Investor presentations and conference calls - Investor conferences and meets - Press releases, quarterly results, and newsletters	Quarterly, annually, as needed	Providing updates on the company's operations and financial performance.
Government / Regulators	No	- Meetings and formal dialogues - Filings with regulators	As needed	Addressing business and compliance-related matters.
Community	Yes	- CSR partnerships - Contributions towards various causes	As needed	Engagement through CSR initiatives and support to vulnerable and marginalized groups in the

PRINCIPLE 5. BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. Training on human rights issues and policies

Category	FY2025			FY2024		
	Total (A)	Number of employees and workers covered(B)	% (B/A)	Total (C)	Number of employees and workers covered(D)	% (D/C)
Employees						
Permanent	1203	1130	93.93	1370	1047	76.42
Other than Permanent	260	215	82.69	303	247	81.52
Total Employees	1463	1345	91.93	1673	1673	100.00
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

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

Cat- egory	FY2025					FY2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than minimum wage	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No. (E)	%(E/D)	No.(F)	% F/D)
Permanent Employees										
Male	916	0	0	916	100	1049	0	0	1049	100
Female	287	0	0	287	100	324	0	0	324	100
Other than Permanent										
Male	210	0	0	210	100	240	0	0	240	100
Female	50	0	0	50	100	54	0	0	54	100
Workers Permanent and other										
Male	Not Applicable									
Female										

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

	Male		Female	
	Number	Median remuneration	Number	Median remuneration
Board of Directors	7	30	1	0.25
Key Managerial Personal	1	7.57	0	0
Employees othert han above	982	10.65	188	7.72
Workers	Not Applicable			

4. Focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)-

Yes, Kellton has appointed a dedicated focal point *i.e Director HR* responsible for addressing human rights impacts and issues arising from or contributed to by the business. This individual leads an Internal Committee tasked with managing workplace-related grievances, harassment concerns, and human rights issues with full authority and accountability.

As part of our comprehensive approach, Kellton maintains a robust Vigil Mechanism and Whistleblower Policy, designed to provide employees, contractors, and stakeholders confidential and accessible channels to report any concerns related to ethics, integrity, workplace safety, and human rights. These mechanisms promote transparency and trust throughout the organization and are actively communicated via digital platforms, emails, and company policies.



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

At Kellton, an effective grievance redressal procedure has been established to ensure that compliance guidelines and human rights concerns are upheld throughout the company. Additionally, we have a successful whistle blower procedure that enables our employees, including subsidiaries, to contact the Ombudsperson and make confidential disclosures regarding unethical behaviour and actual or suspected fraud. Also, there is an internal complaints committee, as mandated by law. There is a whistle blower hotline outside of Kellton that is anonymous, confidential, and accessible.

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

Category	FY2025			FY2024		
	Filed	Pending	Remarks	Filed	Pending	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	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 right related issues	0	0	NA	0	0	NA

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

Kellton is committed to fostering an environment where every individual can report discrimination or harassment with confidence and without fear of retaliation. To ensure this, Kellton has established the following safeguards:

- All complaints are handled with strict confidentiality and impartiality throughout the grievance redressal process.
- The identity of the complainant is rigorously protected, so individuals feel secure in reporting concerns.
- Kellton's Whistleblower Policy and POSH Policy clearly and explicitly prohibit any form of retaliation against complainants and witnesses.
- Any retaliatory behavior—including intimidation, demotion, dismissal, or other adverse actions—is treated as a separate violation and is subject to prompt disciplinary action in accordance with company policy and legal standards.
- Employees have the right to escalate unresolved or sensitive complaints directly to a designated independent authority, ensuring fair and transparent oversight for every case.
- In the event of a false accusation, if an investigation determines that a complaint was deliberately malicious or based on forged or misleading information, Kellton may take appropriate disciplinary action against the individual responsible. This may include a written apology, reprimand, withholding promotion or pay increment, termination of employment, or mandatory counseling, except where claims are made in good faith.

All individuals dissatisfied with the outcome of their grievance investigation may appeal for higher review, ensuring protection of their rights as per applicable laws.

Through these mechanisms, Kellton upholds the dignity, safety, and trust of all employees, reinforcing a culture of fairness, accountability, and zero tolerance towards discrimination and harassment in the workplace.

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

Yes, human rights requirements are part of our business and contracts. We expect of our vendors that they uphold and advocate the protection of the internationally recognized principles of human rights and that they refrain from engaging in violations of those principles.

9. Assessments of the year

Category	% of plants and offices that were assessed by the entity or by the statutory authorities or third parties
Child Labour	100%
Forced/Involuntary Labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	Not Applicable

10. Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above:

Based on the annual assessments conducted across key risk categories—including child labour, forced/involuntary labour, sexual harassment, discrimination, and wage compliance—no significant risks or concerns were identified during the reporting period. This outcome reflects the effectiveness of Kellton's policies, preventive controls, and regular monitoring mechanisms, which are designed to uphold the highest standards of workplace ethics, safety, and corporate responsibility.

Kellton remains committed to rigorous internal oversight and continual improvement of its practices. The Company conducts periodic training and sensitization programs for all employees, ensuring awareness and adherence to human rights and workplace safety norms. Our governance framework supports timely identification and mitigation of potential issues, reinforcing our dedication to maintaining a safe, fair, and compliant work environment.

PRINCIPLE 6. BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

Essential Indicators:

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

Parameter	FY25 (In Giga Joules)	FY24 (In Giga Joules)
Total electricity consumption (A)	5732.52	5382.25
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	5732.52	5382.25
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	Nil	Nil
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Not Applicable, Kellton Tech is a Software and IT service company

2. Doesites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)- No

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

Parameter	FY25	FY24
Water Withdrawal by Source (In Kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water 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: - No

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

Zero Liquid Discharge (ZLD) is not applicable to Kellton, as its operations do not involve processes generating liquid effluents requiring such treatment.



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

Parameter	Please specify unit	FY25	FY24
NOx	Nil	0	0
Sox	Nil	0	0
Particulate Mater	Nil	0	0
Persistent organic pollutants (POP)	Nil	0	0
Volatile organic compounds (VOC)	Nil	0	0
Hazardous air pollutants (HAP)	Nil	0	0
Others – please specify	Nil	0	0

As reflected in the table, Kellton does not record emissions of NOx, SOx, particulate matter, persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), or other specified parameters for FY24 and FY23. All values remain at zero.

This is attributable to the nature of Kellton's business operations, which are focused on IT services and software development and do not involve manufacturing activities. Hence, the possibility of releasing air emissions into the atmosphere is negligible or not applicable.

Further, no independent assessment, evaluation, or assurance has been conducted by an external agency in this regard.

6. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity

Parameter	Unit	FY25	FY24
Total Scope 1 emissions	NA	0	0
(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Metric tonnes of CO2 equivalent	Metric tonnes of CO2 equivalent	0	0
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	0	0

Kellton reports zero greenhouse gas emissions (Scope 1 and Scope 2) for both FY25 and FY24 across all measured parameters, including CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3. There is no emission intensity per rupee of turnover, as no such emissions are generated.

This is due to the nature of Kellton's business, which is not involved in manufacturing activities. As a result, the possibility of releasing greenhouse gas emissions into the atmosphere is negligible or not applicable.

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

7. Project related to reducing Green House Gas emission? If yes, details.

No, the Company does not have any project related to reducing greenhouse gas emissions.

8. Details of waste generated, re-cycled re-used and disposed off

Parameter	Unit	FY24
Plastic waste (A)	Nil	0
E-waste (B)	Nil	0
Bio-medical waste (C)	Nil	0
Construction and demolition waste (D)	Nil	0
Battery waste (E)	Nil	0
Radioactive waste (F)	Nil	0
Other Hazardous waste (G)	Nil	0

Parameter	Unit	FY24
Other Non-hazardous waste generated (H)	Nil	0
(Break-up by composition i.e by materials relevant to the sector)	Nil	0
Total (A+B+C+D+E+F+Gg+H)	Nil	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
i. Re-cycled	Nil	0
ii. Re-used	Nil	0
iii. Other recovery operations	Nil	0
Total	Nil	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
i. Incineration	Nil	0
ii. Landfilling	Nil	0
iii. Other disposal operations	Nil	0
Total	Nil	0

Kellton is a Software and IT services company, whose operations are primarily office-based and do not involve manufacturing, industrial processes, or large-scale consumption of physical resources. As a result, the generation of plastic, e-waste, bio-medical, hazardous, or construction and demolition waste is negligible or non-existent across all categories.

The Company's processes and activities are designed to minimize environmental impact, with strict protocols for electronic equipment management and responsible workplace practices. Consequently, there is no significant waste available for recycling, re-use, recovery, incineration, or landfilling, as reflected in the reported data.

This approach aligns with Kellton's commitment to sustainability and environmental stewardship in the IT sector.

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

9. Details of waste management practices, strategy adopted by the company to reduce usage of hazardous and toxic chemicals in our products and processes and the practices adopted to manage such wastes.

As a Software and IT services company, Kellton's operations primarily involve digital solutions and office-based activities, which inherently minimize the use of hazardous and toxic chemicals in its products and processes. Consequently, the generation of hazardous waste is minimal to negligible.

Kellton adopts responsible electronic waste management practices, ensuring safe disposal and recycling of obsolete IT hardware through proper e-waste recyclers in compliance with applicable environmental regulations. The Company tries to minimize a less use of paper culture and uses energy-efficient electronic devices to reduce environmental impact.

While hazardous chemical usage is negligible to zero, Kellton follows strict procurement policies that prioritize suppliers who adhere to environmentally responsible standards. The Company also educates employees on safe handling and disposal of any potentially harmful materials used within office environments.

10. 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	Type 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.
Not Applicable		

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

During the reporting period, Company has not conducted any environment impact assessment. Company ensures compliance to local and national applicable laws wherever required.



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 WebLink
Not Applicable					

12. Compliance 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).

Yes, Kellton complies with all applicable environmental laws, regulations, and guidelines in India, including but not limited to the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and related rules thereunder.

Although Kellton's business operations are primarily IT and software services with minimal environmental impact, the Company remains committed to ensuring full adherence to all environmental regulatory requirements relevant to its operations.

Sl. No	Law / regulations / guidelines which was not complied with	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
Not Applicable				

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:** 1 (One)
- 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 -

Sl. No.	Name of the trade industry chambers/as-associations	The reach of trade and industry chambers/ associations (State/National)
1	National Association of Software and Service Companies (NASSCOM)	National

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

Name of authority	Brief of the case	Corrective actions taken
Nil		

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.

During the current financial year, Kellton has not undertaken any specific projects requiring formal Social Impact Assessments (SIA) as defined under applicable laws. The Company's core operations in IT services and software development typically do not involve large-scale physical projects or infrastructure developments that trigger mandatory SIA requirements.

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 public domain (Yes/ No) Not Applicable	Relevant weblink
Not Applicable					

2. Information on project (s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken by the entity

Sl. No	Name of project for which R&R is ongoing	State	District	No. of project affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY25
Not Applicable						

3. Mechanisms to receive and redress grievances of the community:

We have a grievance redressal mechanism which covers all our stakeholders. Active engagement with the community and stakeholders requires an effective grievance redressal system that includes feedback loops and conflict resolution mechanisms. Stakeholders can share their feedback/ concern on compliance@kelltontech.com

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

Particulars	FY25	FY24
Directly sourced from MSMEs/small producers	0	0
Sourced directly from within the district and neighbouring districts	0	0

PRINCIPLE 9. BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

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

Consumers can directly contact the Company through email or phone and further our representative visits all the clients regularly for their feedback and issues, if any. Further we have a dedicated microsite for customers to provide feedback and lodge complaints.

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

Particulars	As a % of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	FY2025		Remarks	FY2024		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	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:

Particulars	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

5. Details of Instances of Product Recalls on Account of Safety Issues:

Kellton, being a Software and IT services company, does not manufacture any physical products. Therefore, the concept of product recalls on account of safety issues is not applicable to the Company.

6. Framework/ policy on cyber security and risks related to data privacy? (Yes/No)

Yes, Kellton has a comprehensive policy framework addressing cybersecurity and data privacy risks. The detailed policy is available on the Company's official website and can be accessed at: <https://www.kellton.com/legal-policies>.



7. 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.:

As an Information Technology services company, Kellton prioritizes the security and privacy of customer data and the integrity of its service delivery. During the reporting period, no corrective actions were required related to advertising practices or the delivery of essential services. Similarly, there were no incidents necessitating corrective measures concerning cybersecurity breaches or data privacy issues involving customers.

Furthermore, given the nature of Kellton's business, product recalls are not applicable, and no penalties or actions were imposed by regulatory authorities regarding product or service safety. This reflects Kellton's commitment to maintaining high standards of operational excellence, compliance, and customer trust.



Risk & Concerns



Material Issue	Risk/ Opportunity	Detailed Rationale/ Description	Detailed Approach/ Mitigation	Financial Implications (Explained)
Corporate Governance & Ethics	Opportunity	Effective governance and high ethical standards are fundamental to building a culture of integrity, accountability, and long-term value creation. By embedding robust corporate governance and clear ethical expectations, Kellton ensures compliance with all applicable regulations, fosters transparent decision-making, and prevents misconduct. This strengthens stakeholder trust, differentiates the brand, and supports the sustainable growth and resilience of the organization.	Kellton implements a comprehensive governance framework, including a dedicated board committee, transparent and updated codes of conduct/ethics, regular training, internal audits, and sustained integration of ESG (Environmental, Social, Governance) principles at all levels of business.	Positive & Negative: Good governance and ethics avoid compliance issues and enhance reputation; lack thereof leads to regulatory fines, lawsuits, and loss of investor confidence.
Business Ethics	Risk	Engaging in unethical, non-compliant, or corrupt business practices can result in regulatory scrutiny, litigation, financial penalties, and erosion of corporate reputation. It can also undermine customer, employee, and investor confidence, cause loss of contracts, and significantly impact operational sustainability. These risks can have cascading long-term effects, not just on finances but on the broader brand image and stakeholder relationships.	Proactive ethics training, well-publicized reporting and whistleblower channels, a zero-tolerance stance towards violations, and frequent updates to internal control systems help prevent ethical failures. All reported breaches are promptly investigated and corrective action is taken.	Negative: Legal costs, financial penalties, reputational damage, and lost opportunities directly affect profitability and growth.
Transparency	Opportunity	Organizational transparency regarding policies, decisions, and business performance builds stakeholder trust, improves regulatory compliance, and minimizes the risk of misinformation and speculation. Open communication with investors, clients, employees, and other partners supports constructive feedback, timely problem-solving, and a positive workplace culture, further enhancing Kellton's brand and investor appeal.	Kellton maintains thorough disclosures of financial and ESG performance, open channels for stakeholder queries, a company-wide policy on transparency, and periodic review of communication practices. Deviations are quickly addressed with corrective, documented actions and management oversight.	Positive: Promotes investor confidence, strengthens brand, helps secure advantageous financing, and mitigates compliance risk.



Material Issue	Risk/ Opportunity	Detailed Rationale/ Description	Detailed Approach/ Mitigation	Financial Implications (Explained)
Data Privacy & Cybersecurity	Risk	Data privacy and protection of sensitive digital assets are critical for customer trust, legal compliance, and continued operations. Cyber-attacks, phishing, malware, and data breaches can result in severe financial costs, regulatory action, and loss of goodwill. As digital business accelerates, staying ahead of cyber threats becomes increasingly complex and vital for risk management.	Multi-layered security: quarterly phishing awareness, privileged access management, data leakage prevention tools, third-party audits, endpoint security, multi-factor authentication, network monitoring, regular cyber risk trainings, cloud disaster recovery, and robust data backup protocols.	Negative: Breaches result in expensive remediation, regulatory fines, lost revenue/contracts, and lasting reputational harm.
Social Media & Information Security	Risk	Inappropriate or unauthorized disclosures about Kellton on public platforms may damage brand credibility, erode client and public trust, and lead to regulatory or legal issues. With increased use of digital communication, the potential impact of a misstep or malicious post is amplified and immediate.	Comprehensive social media policies, ongoing employee awareness programs, careful monitoring of public channels for brand mentions, crisis communication plans, and established reporting/escalation	Negative: Reputational damage, public relations expense, customer/partner attrition, and legal costs.
Inclusion, Diversity & Labour Practices	Opportunity	A diverse and inclusive workplace draws on a broader talent pool, supports innovation, and enhances decision-making and problem resolution. Fair and progressive labour practices, including respect for employee rights, positively impact morale, retention, and external reputation. Companies that value diversity and inclusion are better positioned to attract skilled professionals and foster a positive, supportive work culture.	Targeted hiring of diverse candidates, mandatory anti-bias and inclusion training, employee resource/affinity groups, clear policies against discrimination, extensive engagement with workforce to understand and remove barriers, and frequent review of HR practices at the leadership level.	Positive: Greater employee engagement and productivity; strengthens brand, drives organizational excellence, reduces recruitment costs, and attracts top talent.
Talent Retention & Succession	Risk	High employee turnover and inadequate succession planning can interrupt business continuity, cause critical skill shortages, delay projects, increase costs, and disadvantage the company in competitive markets. Loss of experienced leaders or key staff may also result in loss of client accounts and intellectual capital if not managed proactively.	Formal succession planning for key roles, targeted retention programs (career mapping, mentoring, rewards for tenure/performance), regular talent reviews and risk mapping, leadership development, proactive exit interviews, and continuous monitoring of attrition trends.	Negative: Increased HR and training costs, business disruptions, loss of key client relationships, potential delay in project delivery, reputational harm.



Material Issue	Risk/ Opportunity	Detailed Rationale/ Description	Detailed Approach/ Mitigation	Financial Implications (Explained)
Employee Enablement & Well-being	Opportunity	Empowered and healthy employees are more productive, resilient, and loyal. By focusing on learning/development, mental and physical wellbeing, and a positive work culture, Kellton can reduce absenteeism, foster innovation, and sustain high performance during challenges—thus supporting both operational goals and employee satisfaction.	Company-wide well-being programs (physical and mental health), regular employee surveys/feedback mechanisms, accessible L&D (Learning and Development) classes, supportive policies for flexible work/life balance, and strong HR/management support for employee initiatives.	Positive: Higher productivity, reduced absenteeism and turnover, stronger morale, and enhanced company reputation.
Economic Performance & Market Share	Opportunity	Outperforming peers in financial growth and market presence not only attracts investors, but also ensures the resources necessary for innovation, expansion, and weathering industry challenges. Market leadership positions Kellton to seize new client opportunities and build long-term sustainable value.	Stringent performance tracking, agile management responses to shifts in demand, regular investor communication, portfolio diversification, re-investment in growth areas, and prudent cost management.	Positive: Improved financial stability, higher valuation, better access to capital, and enhanced resilience to economic shocks.
Risk of Economic Downturn	Risk	Factors such as inflation, rising interest rates, or geopolitical events can slow business activity, shrink margins, and limit opportunities for investment and growth. Economic downturns test the flexibility and resilience of the organization.	Strengthening and diversifying client base, proactive scenario planning, flexible resource allocation, upskilling employees, and focusing on high-value/critical projects to maintain competitive position.	Negative: Loss of revenue, pressure on margins and cash flow, reduced shareholder value.
Digitalization & Business Efficiency	Opportunity	Adopting automation, artificial intelligence, and digital tools increases efficiency, accuracy, customer satisfaction, and operational scalability. Embracing digitalization enables Kellton to adapt quickly to shifting market dynamics and improve long-term profitability.	Ongoing investment in state-of-the-art digital solutions, use of real-time data analytics, continuous process optimization, cloud transformation, and regular upskilling/reskilling in digital competences across the workforce.	Positive: Lower costs, stronger customer relationships, and higher adaptive capability and profitability.