Kellton

Ref no.- KTSL/2026-2027/037

To

The General Manager, Listing Department, **BSE Limited,** 1st Floor, New Trading Wing, Rotunda Building, P.J. Towers, Dalal Street Fort, Mumbai-400001	The Manager, Listing Department, **National Stock Exchange of India Ltd,** Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
Scrip Code: 519602	**Symbol: KELLTONTEC**

Subject: Business Responsibility and Sustainability Report for the year ended March 31, 2026

Dear Sir/Madam,

In furtherance of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year ended March 31, 2026.

The same is also uploaded on the website of the Company at

https://www.kellton.com/brsr-reports

We request you to kindly take the above intimation on record.

For and on behalf of
Kellton Tech Solutions Limited

Rahul Jain

Digitally signed by Rahul Jain
Date: 2026.09.08 23:11:54 +05'30'

Rahul Jain
Company Secretary & Compliance Officer
Membership No: ACS62949
Date: September 08, 2026
Place: Hyderabad

Annexure-IX

Business Responsibility and Sustainability Report

SECTION A: GENERAL INFORMATION ABOUT THE COMPANY

1. Details of the listed entity

Sr.No.	Particulars	Details
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, India
5.	Corporate Address	Plot No. 1367, Road No. 45, Jubilee Hills, Hyderabad – 500033, Telangana, India
6.	E-mail id	compliance@kelltontech.com
7.	Telephone	91-40-4433 3000
8.	Website	https://www.kellton.com
9.	Financial Year reported	April 01, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid Up Capital	Rs. 53,14,04,670
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Rahul Jain Company Secretary and Compliance Officer Mob: 8103808311 Email: rahul.jain1@kellton.com
13.	Reporting boundary - standalone or consolidated basis	Standalone
14.	Sector(s) that the Company is engaged in	Information Technology and Computer Services activities
15.	List three key products/services that the Company manufactures / provides	• Information Technology services and solutions • Platform IP • Technology Infrastructure and Services
16.	Whether the Company has undertaken assessment or assurance of the BRSR Core	No

2. Products/services

17. 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.	Information Technology andCom-munication	Computer Programming, Consultancy and related activities	100.00%

18. 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%

3. Operations

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

Locations	Number of Plants	Number of Offices	Total
National	0	7	7
International	0	9	9

20. Markets served by the entity:

Locations	Number
National (No. of States)	28
International (No. of Countries)	7

(b) What is the contribution of exports as a percentage of the total turnover of the entity? 50%

(c) A brief on types of customers:

Over the years, Kellton has evolved from a humble startup into a global, full-service technology solutions provider, driven by the vision of its founders and strengthened by a combination of organic growth and strategic acquisitions. With a growing presence across the United States, Europe, and Asia, Kellton partners with a diverse portfolio of clients, ranging from globally recognized enterprises to innovative and emerging businesses.

Kellton delivers technology-led solutions across a broad spectrum of industries, leveraging its deep domain expertise and understanding of evolving business needs. Its key focus areas include FinTech, Banking, Financial Services and Insurance, as well as Non-Profit, Government and Education. The Company also supports organizations across Manufacturing, Automotive and Chemicals, while serving businesses in Retail, E-Commerce and Distribution.

Kellton's capabilities further extend to Travel, Transportation, Logistics and Hospitality, along with Oil & Gas, Mining, Pharmaceuticals, Healthcare and Life Sciences. The Company also works closely with fast-growing and technology-intensive businesses across HiTech, SaaS, Independent Software Vendors (ISVs), Communications, Energy and Utilities. This diverse industry presence reflects Kellton's ability to deliver scalable, technology-driven solutions and build long-term partnerships across a wide and evolving business landscape.

IV. Employees

21. Details as at the end of the Financial Year

a. Employees and workers (including differently abled)

S. No	Particulars	Total (A)	Male No. (B)	Male % (B/A)	Female No. (C)	Female % (C/A)	Other No. (H)	Other % (H/A)
-	EMPLOYEES	-	-	-	-	-	-	-
1	Permanent (D)	1184	903	76.27%	281	23.73%	0	0.00%
2	Other than permanent (E)	264	215	81.44%	49	18.56%	0	0.00%
3	Total employees (D + E)	1448	1118	77.21%	330	22.79%	0	0.00%
-	WORKERS	Not Applicable						
4	Permanent (F)							
5	Other than permanent (G)							
6	Total workers (F + G)							

Note: 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'.

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male No. (B)	Male % (B/A)	Female No. (C)	Female % (C/A)	Other No. (H)	Other % (H/A)
-	DIFFERENTLY ABLED EMPLOYEES	-	-	-	-	-	-	-
1	Permanent (D)	1	1	100.00%	0	0.00%	0	0.00%
2	Other than permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total employees (D + E)	1	1	100.00%	0	0.00%	0	0.00%
-	DIFFERENTLY ABLED WORKERS	-	-	-	-	-	-	-
4	Permanent (F)							
5	Other than permanent (G)							
6	Total workers (F + G)							

22. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. of Females (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	3	0	0.00%

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

Particulars	FY25-26 M	FY25-26 F	FY25-26 T	FY24-25 M	FY24-25 F	FY24-25 T	FY23-24 M	FY23-24 F	FY23-24 T
Permanent Employees	22%	23%	22%	18%	21%	19%	31%	37%	33%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

24. Names of holding/ subsidiary/ associate companies/ joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by the listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kellton DBYDX Software Pvt. Ltd.	Subsidiary	100.00%	No
2	Kellton Tech Inc	Subsidiary	100.00%	No
3	Kellton Tech Solutions Inc	Subsidiary	100.00%	No
4	Kumori Technologies Services Private Limited	Subsidiary	51.00%	No

VI. CSR Details

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

(ii) **Turnover (in ₹ Lakhs):** 20,942.44

(iii) **Net worth (in ₹ Lakhs):** 30,509.80

VII. Transparency and Disclosure Compliances

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

Stakeholder Group	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Filed	FY 2025-26 Pending	PY 2024-25 Filed	PY 2024-25 Pending
Communities	Yes	0	0	0	0
Investors (other than shareholders)	Yes	0	0	0	0
Shareholders	Yes	0	0	0	0
Employees and workers	Yes	0	0	0	0
Customers	Yes	0	0	0	0
Value Chain Partners	Yes	0	0	0	0

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

The Company continues to regard the following as its principal material responsible business conduct and sustainability issues. These issues, and the Company's approach to each, are set out in the table below. They are reviewed periodically as part of the Company's business, governance and sustainability processes; no updated risk/opportunity assessment specific to FY 2025-26 was recorded in the Company's BRSR data repository for the year, and the table below therefore continues the Company's standing assessment of these matters, updated for the current reporting period where the underlying facts have not changed.

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.

Policy and Management Processes

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
	b. Has the policy been approved by the Board? (Yes/No)	Yes								
	c. Web Link of the Policies, if available	wwww.kellton.com/legal-policies								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4.	Name of national/international codes/ certifications/labels/standards adopted	Nil								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any

Kellton is committed to responsible and sustainable business practices and to creating long-term value for its stakeholders. The Company focuses on strengthening its ESG performance through responsible corporate governance, ethical business conduct, employee well-being, diversity and inclusion, human rights, stakeholder engagement, environmental responsibility and community development.

During the reporting period, the Company continued its efforts towards fostering an inclusive and equitable workplace, with a focus on providing equal opportunities irrespective of gender, race, caste, religion, marital status, disability or other personal characteristics. The Company remains committed to promoting diversity and inclusion and to creating a workplace that is safe, respectful and free from discrimination and harassment.

The Company also remains focused on employee capability development through continuous learning, upskilling and reskilling initiatives, recognising the rapidly evolving nature of the technology industry and the increasing importance of emerging digital capabilities. These initiatives are intended to enhance employee competencies, support career development and strengthen the Company's ability to respond to evolving business and technology requirements.

Kellton further remains committed to responsible environmental practices through resource conservation, efficient utilisation of electricity and other resources, reduction in paper consumption, digitalisation and responsible management of operational waste, considering the predominantly technology and office-based nature of its operations.

The Company continues to undertake CSR and community-development initiatives in identified focus areas in accordance with its CSR Policy and applicable statutory requirements, with the objective of creating meaningful and sustainable social impact.

These commitments are ongoing and are reviewed periodically as part of the Company's business, governance and sustainability processes. Except where specifically disclosed elsewhere in this report, the Company has not set specific quantitative or time-bound targets for the above areas during the reporting period. The Company will continue to evaluate measurable goals and targets based on business priorities, stakeholder expectations and the evolving regulatory and sustainability landscape.

6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met

No specific time-bound quantitative target was set for the reporting period; accordingly, there were no instances of targets not being met.

Governance, Leadership and Oversight

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

Responsible and Sustainable Business — Our Commitment

At Kellton, we believe that responsible and sustainable business practices are integral to our long-term growth and value creation. Our ESG approach is centred on ethical governance, responsible business conduct, employee well-being, stakeholder engagement, respect for human rights, environmental responsibility and meaningful contribution to the communities in which we operate. We continue to strengthen our practices in line with evolving stakeholder expectations and the changing business environment.

During the reporting period, Kellton continued to focus on strengthening its governance and compliance framework, protecting customer data and information, fostering an inclusive and supportive workplace, enhancing employee capabilities and promoting responsible resource utilisation. We also remained focused on delivering quality technology solutions in a responsible manner while maintaining transparent engagement with our customers, employees, investors, regulators and other stakeholders.

We recognise that the evolving global business environment, technological developments, cybersecurity risks and geopolitical and economic uncertainties present both challenges and opportunities. Kellton remains committed to continuously improving its ESG practices, strengthening resilience and leveraging technology and innovation to create sustainable value. While specific quantitative and time-bound ESG targets have not been established across all areas, the Company continues to monitor its performance and review its priorities in line with business requirements, regulatory developments and stakeholder expectations.

8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility:**

Name	Designation
Niranjan Chintam	Executive Director – Chairperson
Krishna Chintam	Managing Director & Chief Executive Officer
Karanjit Singh	Executive Director
Srinivas Potluri	Non-Executive – Non-Independent Director
Srinivasa Vijay Kumar Appana	Non-Executive – Independent Director
Abhaya Shankar	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)**

No. The Board of Directors is the highest authority responsible for the implementation and oversight of the Company's Business Responsibility policies. The implementation of these policies is overseen collectively by the Board of Directors, with support from the Managing Director & Chief Executive Officer and relevant functional heads, as applicable. There is no separate Board Committee specifically constituted for overseeing Business Responsibility or sustainability-related matters.

10. **Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director/Committee (P1-P9)	Frequency (P1-P9)
Performance against above policies and follow-up action	Director (all Principles)	Annually
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director (all Principles)	Quarterly

11. **Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No):** No, for all nine Principles (P1–P9)

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 categorised 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 No. of Training Programmes Held	Topics/Principles Covered	% of Persons Covered
Board of Directors	4	Insider Trading Regulations, Code of Conduct, business overview, legal and statutory compliances, corporate governance, cybersecurity, risk management and key Company policies, along with significant regulatory developments, emerging industry trends, market dynamics and evolving business models. Matters relating to regulatory compliance, identified or potential non-compliances, risk, legal and governance matters are also regularly presented to and deliberated upon by the Board.	100%
Key Managerial Personnel	4	Insider Trading Regulations, Code of Conduct, legal and statutory compliances, corporate governance, cybersecurity, risk management and key Company policies, along with significant regulatory developments and evolving business and industry requirements. The Company Secretary regularly monitors and deliberates on regulatory developments, compliance requirements and matters requiring escalation or Board involvement.	100%
Employees other than BoD and KMPs	5	Anti-Bribery and Anti-Corruption, Prohibition on Insider Trading, Prevention of Sexual Harassment (POSH), and skill development, aimed at promoting ethical conduct, a safe and respectful workplace, and employee capability development.	100%
Workers	Not Applicable	Not Applicable	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:**

Sr. No.	NGRBC Principle	Name of Regulatory/Enforcement Agency/Judicial Institution	Amount (₹)	Has an appeal been preferred? (Yes/No)
1	Principle 1	BSE Limited	10,000	No
2	Principle 1	National Stock Exchange of India Limited	10,000	No
3	Principle 1	BSE Limited	4,000	No
4	Principle 1	National Stock Exchange of India Limited	4,000	No

3. **Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred: Not Applicable,** as no appeal has been preferred in respect of the above instances.

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

   Yes. Kellton has an Anti-Bribery and Anti-Corruption Policy aimed at promoting ethical, transparent and responsible business conduct and preventing bribery, corruption and other improper business practices. The Policy establishes the Company's expectations regarding integrity and prohibits employees and relevant stakeholders from engaging in activities involving bribery, corruption or the provision or acceptance of improper benefits or advantages.

   The Policy forms part of Kellton's broader governance and ethical business framework and is read together with the Company's Code of Conduct and other applicable policies. It reinforces the Company's commitment to conducting business fairly and transparently and to maintaining high standards of integrity in its dealings with customers, vendors, business partners, government authorities and other stakeholders.

   Kellton encourages employees and relevant stakeholders to raise concerns regarding suspected unethical or improper conduct through the mechanisms established by the Company. Reported concerns are addressed through the applicable internal processes, with appropriate action taken where required.

The Anti-Corruption and Anti-Bribery Policy is accessible on the Company's website: https://www.kellton.com/legal-policies

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	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

<table>
<tr><th>Particulars</th><th>FY 2025-26</th><th>Remarks</th><th>FY 2024-25</th><th>Remarks</th></tr>
<tr><td>Complaints — Conflict of Interest of the Directors</td><td>0</td><td rowspan="2">No such issue</td><td>0</td><td rowspan="2">No such issue</td></tr>
<tr><td>Complaints — Conflict of Interest of the KMPs</td><td>0</td><td>0</td></tr>
</table>

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: No such instance** came to the notice of the Company during the year.

8. **Number of days of accounts payables**

Particulars	FY 2025-26	FY 2024-25
Number of Days of Accounts Payables	66	156

9. **Openness of business (concentration of purchases and sales with trading houses, dealers and related parties)**

The disclosure relating to "Openness of business (concentration of purchases and sales with trading houses, dealers and related parties)" is not applicable to the Company for FY 2025-26.

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:**

Category	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	Nil
Capex	0	0	Nil

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

   (b) If yes, percentage of inputs sourced sustainably: Not Applicable.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:**

<table>
<tr><th>Particulars</th><th>FY 2025-26</th></tr>
<tr><td>a. Plastics (including packaging)</td><td rowspan="4">Not applicable, as the Company's business involves providing IT services to clients and it does not engage in the manufacturing of goods.</td></tr>
<tr><td>b. E-waste</td></tr>
<tr><td>c. Hazardous waste</td></tr>
<tr><td>d. other waste</td></tr>
</table>

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

Extended Producer Responsibility (EPR) is not applicable to the Company's principal business activities, as Kellton is primarily engaged in providing software and IT services and does not manufacture or place products requiring EPR obligations in the market. Accordingly, the Company is not required to formulate or submit an EPR waste collection plan to the Pollution Control Boards in respect of its principal business activities.

Leadership Indicators

Life Cycle Perspective/Assessments (LCA), recycled or reused input material percentage, and reclaimed products/packaging (as percentage of products sold): Not Applicable, as Kellton does not manufacture physical products and these leadership indicators were not populated in the Company's BRSR data repository for FY 2025-26.

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:**

PERMANENT EMPLOYEES						
Category	**Total (A)**	**Health Ins. No. (%)**	**Accident Ins. No. (%)**	**Maternity No. (%)**	**Paternity No. (%)**	**Day Care No. (%)**
Male	903	615 (68.11%)	903 (100.00%)	0 (0.00%)	678 (75.08%)	0 (0.00%)
Female	281	180 (64.06%)	281 (100.00%)	225 (80.07%)	0 (0.00%)	0 (0.00%)
Other	0	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)
Total	1184	795 (67.15%)	1184 (100.00%)	225 (19.00%)	678 (57.26%)	0 (0.00%)

OTHER THAN PERMANENT EMPLOYEES						
Category	**Total (A)**	**Health Ins. No. (%)**	**Accident Ins. No. (%)**	**Maternity No. (%)**	**Paternity No. (%)**	**Day Care No. (%)**
Male	215	63 (29.30%)	63 (29.30%)	0 (0.00%)	63 (29.30%)	0 (0.00%)
Female	49	15 (30.61%)	15 (30.61%)	15 (30.61%)	0 (0.00%)	0 (0.00%)
Other	0	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)
Total	264	78 (29.55%)	78 (29.55%)	15 (5.68%)	63 (23.86%)	0 (0.00%)

(b) Details of measures for the well-being of workers: Not Applicable, as Kellton does not classify its workforce under the category of 'workers'.

2. **Details of retirement benefits:**

Benefits	FY 2025-26 % of employees covered	FY 2025-26 Deducted & deposited (Y/N/NA)	FY 2024-25 % of employees covered	FY 2024-25 Deducted & deposited (Y/N/NA)
PF	93.56%	Yes	97.52%	Yes
Gratuity	100.00%	Yes	0.00%	Yes
ESI	0.00%	NA	0.00%	NA

3. **Are the premises/offices of the entity accessible to differently abled employees and workers, as per the Rights of Persons with Disabilities Act, 2016?:** Yes

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?:** Yes. Web-link: https://www.kellton.com/legal-policies

5. **Return to work and Retention rates of permanent employees and workers that took parental leave:**

Gender	Return to Work Rate	Retention Rate
Male	39	100.00%
Female	49	100.00%
Other	0	0.00%
Total	41	100.00%

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and workers?**

Particulars	Yes/No	Details
Permanent Workers	No	Not Applicable
Other than Permanent Workers	No	
Permanent Employees	Yes	The Company has established grievance redressal mechanisms through which permanent employees can raise workplace-related concerns. Employees may also use the Whistleblower/Vigil Mechanism and the Internal Complaints Committee/ POSH mechanism, as applicable.

Particulars	Yes/No	Details
Other than Permanent Employees	Yes	Employees can raise workplace-related grievances and concerns through their reporting manager, Human Resources function or other designated internal channels. Concerns relating to unethical conduct, policy violations or suspected fraud may also be reported through the Company's Whistleblower/Vigil Mechanism. Complaints relating to sexual harassment are addressed through the Internal Complaints Committee under the POSH Policy.

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

Category	FY25-26 Total (A)	FY25-26 Members (B)	FY25-26 % (B/A)	FY24-25 Total (C)	FY24-25 Members (D)	FY24-25 % (D/C)
Total Permanent Employees	1184	0	0.00%	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY25-26 Total	On Health & Safety No. (%)	On Skill Upgradation No. (%)	FY24-25 Total	On Health & Safety No. (%)	On Skill Upgradation No. (%)
Male	903	903 (100.00%)	903 (100.00%)	916	836 (91.27%)	836 (91.27%)
Female	281	281 (100.00%)	281 (100.00%)	287	234 (81.53%)	234 (81.53%)
Total	1184	1184 (100.00%)	1184 (100.00%)	1203	1070 (88.94%)	1070 (88.94%)

Workers: **Not Applicable.**

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

Category	FY25-26 Total (A)	FY25-26 No. (B)	FY25-26 % (B/A)	FY24-25 Total (C)	FY24-25 No. (D)	FY24-25 % (D/C)
Male	903	903	100.00%	916	916	100.00%
Female	281	281	100.00%	287	287	100.00%
Total	1184	1184	100.00%	1203	1203	100.00%

Workers: **Not Applicable.**

10. Health and safety management system:

a. **Whether an occupational health and safety management system has been implemented by the entity?:** Yes

Employees can raise workplace-related grievances and concerns through their reporting manager, Human Resources function or other designated internal channels. Concerns relating to unethical conduct, policy violations or suspected fraud may also be reported through the Company's Whistleblower/Vigil Mechanism, which provides a confidential channel for reporting such matters.

Complaints relating to sexual harassment at the workplace are addressed through the Internal Complaints Committee in accordance with the Company's Prevention of Sexual Harassment (POSH) Policy and applicable requirements. Employees are encouraged to report such concerns through the prescribed mechanism for appropriate review and resolution.

The Company maintains confidentiality in the handling of grievances and reported concerns, to the extent reasonably practicable, and provides safeguards against retaliation for persons raising concerns in good faith. Grievances and complaints are reviewed through the applicable internal processes and appropriate action is taken wherever required.

b. **Processes used to identify work-related hazards and assess risks:**

Considering the nature of the Company's operations, work-related hazards are primarily assessed in the context of office and technology-enabled working environments. The Company identifies potential health and safety concerns through routine workplace observations, employee feedback and reporting mechanisms, review of workplace conditions and incidents, and monitoring of relevant health and safety requirements.

c. **Whether processes exist for workers to report work-related hazards and remove themselves from such risks:** Yes

d. **Do employees/workers have access to non-occupational medical and healthcare services?:**

Yes. Kellton is committed to promoting the health, safety and well-being of its employees, who are provided access to health-related benefits and support mechanisms under the Company's applicable employee welfare programmes.

11. **Details of safety related incidents:**

Safety Incident	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	0	0
Total recordable work-related injuries	Employees	0	0
No. of fatalities	Employees	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

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

The Company promotes awareness of health and safety practices among employees and provides appropriate support for addressing health and safety-related concerns. Employees are encouraged to report workplace concerns through established grievance and internal reporting mechanisms. The Company also undertakes employee well-being initiatives and provides access to applicable health-related benefits and support programmes. Considering the nature of Kellton's operations as a technology and IT services organisation, the Company's workplace safety approach primarily focuses on office safety, occupational health, emergency preparedness, ergonomic considerations and employee well-being rather than industrial or manufacturing-related occupational hazards.

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

We recognise that the evolving global	FY25-26 Filed	FY25-26 Pending	FY24-25 Filed	FY24-25 Pending
Working Conditions	6	0	4	0
Health & Safety	0	0	0	0

14. **Assessments for the year:**

Particulars	% of plants and offices assessed
Health and safety practices	0%
Working Conditions	0%

15. **Details of any corrective action taken or underway to address safety-related incidents and significant risks/concerns arising from assessments of health & safety practices and working conditions:** During the reporting period, no significant safety-related incidents or significant risks or concerns arising from assessments of health and safety practices and working conditions were identified. Accordingly, no specific corrective actions were required to be undertaken during the reporting period.

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

Essential Indicators

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

At Kellton, we recognise that proactive stakeholder engagement, transparent communication and continuous dialogue are essential to building long-term relationships and creating sustainable value. The Company engages with its stakeholders through appropriate communication channels and engagement mechanisms, with the objective of understanding their expectations, concerns and requirements and incorporating relevant feedback into its business and governance practices.

The Company's primary stakeholders include employees, customers, shareholders and investors, suppliers and vendors, business partners and other stakeholders directly associated with its operations. The Company also engages, as relevant, with secondary stakeholders such as government and regulatory authorities, industry bodies, local communities and other external stakeholders who may have an interest in or influence the Company's activities.

Kellton seeks to maintain meaningful and transparent engagement with its stakeholders through appropriate forums and communication channels. The nature and frequency of engagement may vary depending on the stakeholder group and the subject matter involved. The Company considers stakeholder feedback and concerns, wherever relevant, while reviewing its business priorities, policies, practices and initiatives, thereby supporting informed decision-making and long-term stakeholder value creation.

2. **Stakeholder groups identified as key for the entity and the frequency of engagement with each:**

Stakeholder Group	Vulnerable & Marginalised (Y/N)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement
Investors / Shareholders	No	AGM, Annual Report, Investor Presentations, Stock Exchange Disclosures, Investor/ Analyst interactions, Email and Website	Quarterly/ Annually/ Event-based	Business performance, financial results, business strategy, capital allocation, corporate governance, material developments, regulatory matters and sustainability-related disclosures.
Employees	No	Employee engagement programmes, HR interactions, internal communication channels, surveys, meetings, training and awareness programmes, grievance mechanisms	Ongoing and need based	Employee well-being, learning and development, career growth, workplace culture, diversity and inclusion, health and safety, grievance redressal, compensation and benefits, skill development.
Customers / Clients	No	Client meetings, project meetings, business reviews, email, customer feedback mechanisms, survey	Ongoing and need based	Service delivery, project progress, quality, customer satisfaction, technology requirements, data privacy and cybersecurity, service improvement, contractual matters.
Vendors & Suppliers	No	Vendor meetings, email, procurement interactions, contractual communications, performance reviews	Ongoing and need based	Service quality, commercial and contractual matters, delivery timelines, performance, compliance requirements, responsible business practices, information security.
Regulators & Government Authorities	No	Statutory filings, regulatory correspondence, meetings, regulatory portals, official communications	As stipulated by law/ Event-based	Regulatory compliance, statutory filings, corporate governance, securities regulations, legal and regulatory developments, disclosures.
Communities / NGOs / CSR Partners	Yes	CSR initiatives, community programmes, meetings, email and other communication channels	Ongoing and need based	Identifying and addressing community needs through CSR initiatives, particularly education, community development and skill development.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. **Employees and workers provided training on human rights issues and policy(ies) of the entity:**

Category	FY25-26 Total (A)	FY25-26 Covered (B)	FY25-26 % (B/A)	FY24-25 Total (C)	FY24-25 Covered (D)	FY24-25 % (D/C)
Permanent Employees	1184	1110	93.75%	1203	1130	93.93%
Other than Permanent Employees	264	229	86.74%	260	215	82.69%
Total Employees	1448	1339	92.47%	1463	1345	91.93%
Workers (Permanent + Other)	0	0	0.00%	0	0	0.00%

2. **Details of minimum wages paid to employees and workers:**

Category	FY 2025-26			FY 2024-25		
	Total	Equal to Min. Wage	More than Min. Wage	Total	Equal to Min. Wage	More than Min. Wage
Permanent Employees	1184	0 (0%)	1184 (100%)	1203	0 (0%)	1203 (100%)
Male	903	0 (0%)	903 (100%)	916	0 (0%)	916 (100%)
Female	281	0 (0%)	281 (100%)	287	0 (0%)	287 (100%)
Other than Permanent	264	0 (0%)	264 (100%)	260	0 (0%)	260 (100%)
Male	215	0 (0%)	215 (100%)	210	0 (0%)	210 (100%)
Female	49	0 (0%)	49 (100%)	50	0 (0%)	50 (100%)

Workers: **Not Applicable.**

3. **Details of remuneration/salary/wages:**

	Male		Female		Other	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	30	1	1		
Key Managerial Personnel	1	13.46	0	0		
Employees other than BoD and KMP	1184	12.69		9.99		
Workers	0					

Category	Male — Number	Female — Number
Board of Directors (BoD)	7	1
Key Managerial Personnel	3	0
Employees other than BoD and KMP	1184	Not disclosed
Workers	0	0

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

Kellton has appointed a dedicated focal point, i.e., **the Director – Human Resources**, responsible for overseeing human rights-related matters and addressing concerns arising from or connected with the Company's business operations. The Director – HR is responsible for coordinating the Company's internal processes for addressing workplace-related grievances, harassment concerns and other matters relating to human rights, with appropriate authority and accountability.

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

Kellton maintains a Vigil Mechanism and Whistleblower Policy, providing employees and other relevant stakeholders with channels to raise concerns relating to ethics, integrity, workplace conduct and other potential violations. The Company also maintains mechanisms for addressing workplace harassment and related concerns through its applicable internal processes, including the Internal Complaints Committee under the POSH framework. These mechanisms are intended to promote transparency, accountability and trust within the organisation and are communicated to employees through internal communication channels, email and applicable Company policies.

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

Category	FY25-26 Filed	FY25-26 Pending	FY24-25 Filed	FY24-25 Pending
Sexual Harassment	0	0	0	0
Discrimination at workplace	0	0	0	0
Child Labour	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0
Wages	0	0	0	0
Other human rights related issues	0	0	0	0

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under POSH	0	0
Average number of female employees/workers (beginning and end of year)	328	281
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:**

Kellton is committed to maintaining a workplace where employees can raise concerns relating to discrimination or harassment without fear of retaliation or adverse consequences. The Company has established appropriate safeguards to ensure that complaints are handled in a fair, confidential and impartial manner. The identity and details of the complainant are maintained with due confidentiality throughout the grievance redressal and investigation process, to the extent reasonably practicable. The Company's Whistleblower Policy and POSH Policy provide mechanisms for reporting concerns and prohibit retaliation against complainants and individuals participating in the reporting or investigation process. Any act of retaliation, intimidation or other adverse action against a complainant or person raising a concern in good faith is treated seriously and may be subject to appropriate action.

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

10. **Assessments for the year:**

Category	% of plants and offices assessed
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%

11. **Corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above:** Not Applicable

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

Essential Indicators

1. **Details of total energy consumption and energy intensity:**

Parameter	FY 2025-26	FY 2024-25
Total electricity consumption — from renewable sources (A)	0	0
Total fuel consumption — from renewable sources (B)	0	0
Energy consumption through other renewable sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
Total electricity consumption — non-renewable (D)	0	0
Total fuel consumption — non-renewable (E)	6,535.07	5,732.52
Energy consumption through other non-renewable sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	6,535.07	5,732.52
Total energy consumed (A+B+C+D+E+F)	6,535.07	5,732.52
Energy intensity per rupee of turnover	Nil	Nil

2. **Does the entity have sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India?:** No

3. **Water withdrawal, consumption and 4. Water discharge:**

Total water withdrawal, total water consumption and total water discharged (by source/destination) are Nil/zero for FY 2025-26 and FY 2024-25, consistent with the Company's status as a technology and IT services organisation with predominantly office-based operations. No independent external assessment was carried out.

4. **Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)?:** No. Zero Liquid Discharge (ZLD) is not applicable to Kellton, as its operations do not involve processes generating liquid effluents requiring such treatment.

5. **Air emissions (other than GHG emissions):**

Not applicable to the Company for FY 2025-26, given the nature of Kellton's business operations, which are focused on IT services and software development and do not involve manufacturing activities.

6. **Greenhouse gas emissions (Scope 1 and Scope 2) and their intensity:**

Scope 1 and Scope 2 GHG emissions and their applicability were not separately populated in the Company's BRSR data repository for FY 2025-26. In FY 2024-25, the Company reported zero Scope 1 and Scope 2 emissions across all measured parameters, consistent with the non-manufacturing nature of its operations; see Data Validation section.

7. **Does the entity have any project related to reducing Greenhouse Gas emissions?:** No

8. **Waste management:**

   Detailed waste generation figures (plastic, e-waste, bio-medical, construction and demolition, battery, radioactive, other hazardous and other non-hazardous waste) were not separately populated in the Company's BRSR data repository for FY 2025-26. 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; the generation of such waste categories is accordingly negligible or non-existent, consistent with the Company's FY 2024-25 disclosure. See Data Validation section.

9. **Waste management practices adopted by the entity:**

   As a Software and IT services company, Kellton's operations primarily involve digital solutions and office-based activities, which inherently minimise 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 continues to minimise paper usage and uses energy-efficient electronic devices to reduce environmental impact. The Company also follows procurement policies that prioritise suppliers who adhere to environmentally responsible standards.

10. **Ecologically sensitive areas — operations/offices requiring environmental approvals/clearances:** Not Applicable

11. **Environmental impact assessments (EIA) of projects undertaken during the current financial year:** Not Applicable — no such projects were undertaken during the reporting period.

12. **Is the entity compliant with the applicable environmental law/regulations/guidelines in India (Water Act, Air Act, Environment Protection Act and rules thereunder)?**

    This particular was not separately confirmed with a Yes/No response in the Company's BRSR data repository for FY 2025-26. The Company's general policy position, as disclosed in its FY 2024-25 BRSR, is that it complies with all applicable environmental laws, regulations and guidelines in India relevant to its operations, notwithstanding the minimal environmental footprint of its IT and software services business. See Data Validation section for confirmation to be obtained before external release.

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 of trade and industry chambers/associations the entity is a member of/affiliated to:**

Sr. No.	Name of the Trade/Industry Chamber or Association	Reach (State/National/International)
1	National Association of Software and Service Companies (NASSCOM)	National

2. **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:** 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.

2. **Information on project(s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken:**

   Not Applicable

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

   Kellton has established a grievance redressal mechanism to enable its stakeholders, including members of the community, to raise concerns, provide feedback and seek appropriate resolution. Community members and other stakeholders can submit their feedback, concerns or grievances through the designated email channel at compliance@kelltontech.com. The concerns received are reviewed through the appropriate internal mechanism and addressed based on their nature and requirements, with appropriate follow-up actions undertaken wherever necessary.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	0%	0%
Sourced directly from within the district and neighbouring districts	0%	0%

5. **Job creation in smaller towns — wages paid by location (Rural/Semi-urban/Urban/Metropolitan) as % of total wage cost:** Not separately recorded in the Company's BRSR data repository for FY 2025-26.

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:**

   Kellton provides customers with accessible channels to communicate their feedback, concerns and complaints directly to the Company through email and telephone. The Company's representatives also engage with clients periodically to understand their feedback, address issues, if any, and strengthen customer relationships. The Company also provides a dedicated customer microsite through which customers can share their feedback and raise complaints. The feedback and concerns received through these channels are reviewed and addressed through the appropriate internal mechanisms, with necessary follow-up actions undertaken wherever required.

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

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

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

Particulars	FY25-26 Received	FY25-26 Pending	FY24-25 Received	FY24-25 Pending
Data privacy	0	0	0	0
Advertising	0	0	0	0
Cyber-security	0	0	0	0
Delivery of essential services	0	0	0	0
Restrictive Trade Practices	0	0	0	0
Unfair Trade Practices	0	0	0	0
Other	0	0	0	0

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

   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.

5. **Does the entity have a framework/policy on cyber security and risks related to data privacy?:** Yes. Web-link: https://d1ugv6dopk5bx0.cloudfront.net/s3fs-public/Data%20Protection%20Policy.pdf

6. **Details of any corrective actions taken or underway on issues relating to advertising, delivery of essential services, cyber security and data privacy of customers, re-occurrence of product recalls, or penalty/action taken by regulatory authorities on safety of products/services:**

   During FY 2025-26, no significant incidents were reported in relation to customer complaints, delivery of services, cybersecurity or customer data privacy, or any regulatory actions concerning the safety or quality of the Company's services. Accordingly, no specific corrective actions were required during the reporting period. Kellton continues to maintain appropriate information security, data protection and service delivery practices to safeguard customer information and support reliable and responsible delivery of its technology services.

7. **Details relating to data breaches:**

a. **Number of instances of data breaches along with impact:** 0

b. **Percentage of data breaches involving personally identifiable information of customers:** 0%

c. **Impact, if any, of the data breaches:** NA

Material Issue	Risk/Opportunity	Rationale/Description	Approach/Mitigation	Financial Implications
Corporate Governance & Ethics	Opportunity	Effective governance and high ethical standards are fundamental to building a culture of integrity, accountability and long-term value creation. Robust corporate governance and clear ethical expectations help the Company ensure compliance with applicable regulations, foster transparent decision-making and prevent misconduct.	Kellton maintains a comprehensive governance framework, including Board-level committees, transparent and updated codes of conduct/ ethics, regular training, internal reviews and continued integration of ESG principles across the business.	Positive & Negative: Good governance and ethics help avoid compliance issues and enhance reputation; lapses could lead to regulatory scrutiny, penalties and loss of investor confidence.
Business Ethics	Risk	Unethical, non-compliant or corrupt business practices could result in regulatory scrutiny, litigation, financial penalties and reputational harm, and could undermine customer, employee and investor confidence.	Ethics training, whistleblower and reporting channels, a zero-tolerance stance towards violations, and periodic review of internal control systems help prevent ethical failures. Reported breaches are investigated and corrective action taken.	Negative: Legal costs, financial penalties, reputational damage and lost opportunities could affect profitability and growth.
Transparency	Opportunity	Organisational transparency regarding policies, decisions and business performance builds stakeholder trust, supports regulatory compliance and reduces the risk of misinformation.	Kellton maintains disclosures of financial and ESG performance, channels for stakeholder queries, and periodic review of communication practices.	Positive: Promotes investor confidence, strengthens the Company's brand and helps mitigate compliance risk.
Data Privacy & Cybersecurity	Risk	Data privacy and protection of sensitive digital assets are critical to customer trust, legal compliance and continued operations. Cyber-attacks, phishing and data breaches could result in financial costs, regulatory action and loss of goodwill.	Multi-layered security measures including access management, data-leakage prevention, endpoint security, multi-factor authentication, network monitoring, periodic cyber-risk training and data backup protocols.	Negative: Breaches could result in remediation costs, regulatory penalties, lost revenue/ contracts and reputational harm.
Social Media & Information Security	Risk	Inappropriate or unauthorised disclosures about the Company on public platforms may damage brand credibility and erode client and public trust.	Social media policies, employee awareness programmes, monitoring of public channels, and crisis-communication and escalation plans.	Negative: Potential reputational damage, public-relations expense and customer/ partner attrition.
Inclusion, Diversity & Labour Practices	Opportunity	A diverse and inclusive workplace draws on a broader talent pool, supports innovation and enhances decision-making. Fair labour practices positively impact morale, retention and reputation.	Inclusive hiring practices, anti-bias and inclusion training, employee resource groups, clear anti-discrimination policies, and periodic review of HR practices.	Positive: Greater employee engagement and productivity; strengthens the Company's brand and reduces recruitment costs.

Material Issue	Risk/Opportunity	Rationale/Description	Approach/Mitigation	Financial Implications
Talent Retention & Succession	Risk	High employee turnover and inadequate succession planning could interrupt business continuity, cause skill shortages, delay projects and increase costs.	Succession planning for key roles, targeted retention programmes, regular talent reviews, leadership development, and exit-interview and attrition monitoring.	Negative: Increased HR and training costs, business disruption and potential delay in project delivery.
Employee Enablement & Well-being	Opportunity	Empowered and healthy employees are more productive, resilient and loyal. Focus on learning, development and well-being supports operational performance and employee satisfaction.	Company-wide well-being programmes, employee surveys, accessible learning and development, and flexible work-life balance policies.	Positive: Higher productivity, reduced attrition, stronger morale and enhanced reputation.
Economic Performance & Market Share	Opportunity	Sustained financial performance and market presence support the resources necessary for innovation, expansion and resilience through industry cycles.	Performance tracking, agile response to demand shifts, investor communication, portfolio diversification and prudent cost management.	Positive: Improved financial stability, higher valuation and better access to capital.
Risk of Economic Downturn / Macro-economic and Geopolitical Environment	Risk	Macro-economic factors such as inflation, interest-rate movements and geopolitical developments, including evolving global trade and export-control conditions, can affect client spending patterns and business activity in the technology services sector generally. The Company has not identified a specific adverse financial impact on its FY 2025-26 operations arising from such developments as at the date of this report.	Strengthening and diversifying the client base, scenario planning, flexible resource allocation, upskilling employees and focus on high-value engagements.	Negative (potential): Possible pressure on revenue, margins or client spending in the event of a broader economic slowdown, though no such impact has been identified for the Company for the current reporting period.
Digitalisation & Business Efficiency	Opportunity	Adoption of automation, artificial intelligence and digital tools increases efficiency, accuracy and customer satisfaction, and enables the Company to adapt to shifting market dynamics.	Continued investment in digital solutions, real-time data analytics, process optimisation, cloud transformation and workforce upskilling.	Positive: Lower costs, stronger customer relationships and improved profitability.