

To

The General Manager, Listing Department, BSE Limited, 1 st 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	Scrip Code: KELLTONTEC

Dear Sir/Madam,

SUB: Business Responsibility and Sustainability Report for the year ended March 31, 2024

With reference to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) we are submitting the Business Responsibility and Sustainability Report under Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Financial year 2023-24. The same is also uploaded on the website of the Company at [Kellton BRSR 2024](#)

We request you to kindly take the above on record as per the provisions of the Listing Regulations.

This is for your information and record.

***For and on behalf of
Kellton Tech Solutions Limited***

**Rahul Jain
Company Secretary & Compliance Officer
Membership No: 62949
Date: September 07, 2024
Place: Hyderabad**

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.kelltontech.com	
9	Financial Year reported	April 01, 2023 to March 31, 2024	
10	Name of the Stock Exchange(s) whereshares are listed	BSE Limited and National Stock Exchange of India Limited	
11	Paid Up Capital	Rs. 48,70,08,015	
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)	<ul style="list-style-type: none"> • 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 international locations- (b) Number of national locations:	Locations	Number
		National (No. of States)	06
		International (No. of Countries)	17
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 grown into a full-service IT solutions provider with a global presence. Kellton has grown through a combination of organic growth and strategic acquisitions. We now have offices in the United States, Europe, and Asia, and it serves clients in a wide range of industries, including healthcare, finance, retail, insurance and manufacturing.

We started out small, just like everyone else and have been led by our ambitious founders throughout this incredible journey. Our Clients includes Fintech, Banking, Financial Services & Insurance Non-Profit, Government & Education Manufacturing, Automotive & Chemicals Retail, E-Commerce & Distribution Travel, Logistics & Hospitality Oil, Gas & Mining Pharma, Healthcare & Life Sciences HiTech, SaaS, ISV & Communications Energy & Utilities.

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)	1370	1047	76.42	323	23.58	0	0
2	Other than permanent (E)	303	247	81.52	56	18.48	0	0
3	Total employees(D + E)	1673	1294	77.35	379	22.65	0	0
WORKERS								
4	Permanent (F)	Not Applicable						
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)	1370	1	0.07	0	0.00	0	0.00
2	Other than permanent (E)	303	0	0.00	0	0.00	0	0.00
3	Total employees(D + E)	1673	1	0.06	0	0.00	0	0.00
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 2023-24				FY 2022-23				FY 2021-22			
	M	F	O	T	M	F	O	T	M	F	O	T
Permanent Employees	30.76	36.64	0	32.72	18.43	15.27	0	17.78	17.94	16.13	0	17.49%
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%	No
2	Kellton Tech Inc	Subsidiary	100.00%	No
3	Kellton TechSolutions Inc	Subsidiary	100.00%	No

VI. CSR Details

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

Turnover (In Rs. Lakhs): 18,471.53

Net worth (in Rs. Lakhs): 16319.93

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	GrievanceRedressalMechanism in Place. Yes/No If yes link	FY2024			FY2023			Re-remarks
		Number of complaints		Remarks	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/legal-policies	0	Nil	NA	0	0	NA	
Investors [#]		Not Applicable						
Shareholders		0	Nil	*	3	0	*	
Employees [@]		0	0	NA	0	0	NA	
Customer		0	0	NA	0	0	NA	
Value Chain Partners	Not Applicable							

*Complaints were regarding nonreceipt of dividends and same were resolved

[#]Other than Shareholders

[@]The Company, through its Grievance Redressal Policy, seeks to address employee concerns and complaints pertaining to human rights and labour practices. A Grievance Redressal Procedure with appropriate systems and mechanisms is available across all offices of Kelltons. It aims to facilitate open and structured discussions on grievances raised on labour practices and human rights

OVERVIEW OF THE ENTITY'S MATERIAL RESPONSIBLE BUSINESS CONDUCT ISSUES

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Business Ethics	Risk	<p>Engaging in unethical business activities can result in legal and regulatory consequences, such as penalties and conflicts, threatening our financial security and tarnishing our image. Furthermore, these actions can erode the confidence of stakeholders, leading to a decline in sales, market dominance, and ultimately, a tarnished reputation.</p>	<p>The Corporate Governance Manual acts as a guide for the Board, management, and staff, offering advice and direction as we strive towards our vision, mission, and growth strategy driven by Environmental, Social, and Governance (ESG) factors to generate enduring value for all stakeholders.</p>	Negative
2.	Cyber-attack and hacking risk	Risk	<p>External attacks on network, malware, compromised credentials, Business email compromise via. Phishing and other cyber security risks may result in data loss and loss of reputation</p>	<ul style="list-style-type: none"> Quarterly phishing assessment to assess the user awareness. Implementation of Privileged Access Management solution to provide additional security to identity. Implementation of enhanced Data Leakage prevention platform to protect the critical data Deployment of Zero Trust to further secure the corporate infra & data. Validation of security posture annually by third party. Focus on endpoint patching to achieve desired compliance level, implementation of advanced endpoint protection solution, multifactor authentication enablement, Dark/ Deep web monitoring, cloud disaster recovery solution and information security awareness and trainings are some of the measures adopted to reduce this risk. 	Negative

5. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Corporate Governance	Opportunity	Our robust governance, commitment to upholding the highest standards of ethics and acceptance and adherence to all the evolving statutory requirements. The Company maintains an organizational - wide integration of responsible business conduct through a strong governance architecture.		<p>Positive and Negative</p> <p>Through strong governance practices, we avoid any negative implications arising from non-compliance with governance regulations that pose the risk of reputational damage and has financial and legal implications attached to it.</p>
4.	Data Privacy	Risk	Breaches in data privacy can result in legal and monetary consequences, tarnish a firm's image, and lead to a decline in trust and business from customers and other stakeholders.	Our sturdy 'Data Leak Prevention' (DLP) instrument safeguards the intellectual assets of both our clients and us.	<p>Negative</p> <p>A robust approach to data protection and cybersecurity safeguards us against any financial, regulatory and reputational implications attached to the same</p>
5.	Inclusion and Diversity	Opportunity	Diversity and inclusion in workforce allows the Company to tap into a variety of viewpoints, experiences, and concepts, propelling innovation, problem resolution, and decision-making. Practices that promote inclusion cultivate a nurturing atmosphere, boosting employee involvement, efficiency, and retention. Furthermore, a workplace that values diversity and inclusion enhances company's reputation, draws high-caliber talent, broadens our customer reach, and drives the growth and success of our business		<p>Positive</p> <p>The refinement and warmth that our employees extend through their conduct is amplified by instilling a sense of belongingness and fulfillment in them, reflecting positively in our financial growth.</p>
6.	Transparency	Opportunity	Kellton upholds a commitment to transparency and openness across all aspects of its operations. Comprehensive communication to stakeholders are being done to achieve transparency to the best possible extent.	Policies are in place to ensure that the Company operates as a transparent organization. Appropriate procedures and actions are in place in case any deviation is observed.	<p>Positive</p> <p>There are many positive financial / non-financial implications of being a transparent company, which improves the brand image.</p>

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Labour Practices	Opportunity	Our people are vital contributors to value creation and are our most valuable assets. We strive to attract qualified employees with relevant experience, provide them with best-in-class training, and develop their skills to propel Kellton to greater heights.	To foster a positive working culture, we have implemented progressive people practices aimed at retaining and attracting top talent. Our leadership regularly assesses our practices in this regard and adopts appropriate measures to enhance our workforce capabilities.	Positive Enhancing the experience of our employees directly contributes to the Company's productivity and enables us to attain our objectives and business performance over time.
8.	Strong governance oversight	Opportunity	The results will help us make decisions based on relevant data and meet increasing demands from regulators and reporting standards.		Positive Strong governance oversight ensures growth and strategic direction
9.	Talent retention & succession	Risk	This exercise also helps us identify risks and opportunities pertaining to those identified areas.		Negative High attrition could have negative operational implications, which are mitigated through talent retention initiatives
10.	Employee enablement & well being	Opportunity	The survey was conducted across diverse stakeholders including clients, vendors, community, shareholders, employees and top management		Positive Employee empowerment, learning and development and well-being initiatives lead to a productive workforce
11.	Risk of economic downturn	Risk	Higher inflation, rising interest rates, geopolitical and macroeconomic developments may impact the growth of business	Focus on an increase in the diverse customer base helps reduce this risk to some extent. More emphasis on up selling and cross-selling within industry verticals is thrust. Enhanced focus on customer connects and relationships	Negative
12.	Social media risk	Risk	Disclosure of corporate or client information on social media by employees or former employees	Employee awareness trainings organized, and social media policy is in place.	Negative

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13.	Digitalization	Opportunity	Digitalization helps to automate and streamline business processes by reducing errors and therefore improves efficiency and accuracy. The Company can understand and meet the needs of their customers in a better way by leveraging customer data and insights can personalise their offerings and improve the customer experience.		Positive
14.	Economic Performance & Market Share	Opportunity	Economic performance and market share provides an opportunity which can attract investment and it is key for current investors to be satisfied with consistent returns.		Positive
15.	Risk and Crisis Management	Opportunity	Our vision for the future is guided by our proactive assessment of our external and internal risk and opportunities. Our Board maintains an oversight of all the emerging challenges and prospects through its risk management committee and takes strategic actions toward risk mitigation to ensure resilience and business continuity even in the face of disruption. A precautionary approach to risk management has been instrumental in propelling our growth forward throughout all these years.		Positive and Negative A precautionary approach to risk mitigation ensures business continuity even in the face of adversity and serves as an invaluable tool in mitigating any contingent liabilities.
16.	Supply Chain Management	Risk	Because of the heightened public awareness of any negative environmental and social impact, sustainable supply chain management has become an integral aspect of business strategy. It can significantly affect the growth trajectory, thus also affecting the overall return for the shareholders.	We are working closely with our suppliers to contain our overall environmental and social impact.	Negative Any disruption in the supply chain may hamper guests' services, reflecting adversely in our Financial Statements. Positive Transition to a robust supply chain helps us build financial and operational resilience.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board?(Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.kellton.com/legal-policies								
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.	None								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>The Company recognizes its role in creating a positive impact in the lives of communities by identifying the core focus areas and achieving these commitments and goals through investor awareness programmes and CSR activities. The Company promotes healthy environment at the workplace and does not treat anybody differently based on their gender, race, caste, religion, marital status, disability or any other category and also believes in hiring the right talent based on merit. Presently, one-fourth (approx.) of our Company's permanent employees are women.</p> <p>For the employees' overall growth and to keep up with the evolving business climate, the Company believes in upskilling its workforce</p>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p><u>Inclusive Growth</u></p> <p>Through CSR activities, the Company has contributed to education, skills training, rural development and environment. Employee Well-being and Development Develop wellness programs, provide mental health support, and promote agricultural and related activity.</p> <p><u>Employee Diversity</u></p> <p>Approx 24% of the Company's permanent employees are women. The Company is working with several organizations to build the Diversity, Equity, and Inclusion framework.</p> <p><u>Energy & Waste management</u></p> <p>The Company is gearing up for deepening its environmental commitments by promoting energy efficient equipment. We have a robust waste management system with the separation of dry and wet waste as well as solid waste management. In order to prevent food waste, we have launched initiatives that reduce food wastage and create awareness for all the stakeholders for avoiding wastage of food.</p>								

Governance, leadership and oversight

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):

Doing business in a responsible and sustainable manner is one of the key imperatives for us. We continuously discuss with all our stakeholders to identify key ESG issues and have identified Ethical Business Conduct, Efficient and Transparent Customer Service, Corporate Governance, Risk Management, Human Capital Development, Engagement with Communities and Environmental Footprint as some of the most important issues.

We operate in full compliance with applicable rules and regulations and are overseen by a diverse and qualified Board of Directors, which sets strategic direction while ensuring the highest ethical standards. Together, management and the board work to maintain our reputation for integrity and excellence. We instituted practices like a Comprehensive Code of Conduct and Business Ethics, sound risk culture, digitization of business, launching innovative products, investment in emerging areas of cyber security and information security, Employee welfare policies, monitoring consumption of resources and taking targets towards reduction in consumption of electricity, fuel and paper and various other practices.

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
Brijmohan Venkata Mandala	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.	Yes, Committee consists of Managing Director as Chairman along with other functional heads.
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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 **	D	D	D	D	D	D	D	D	D	Quarterly								
Compliance@	D	D	D	D	D	D	D	D	D	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
	N	N	N	N	N	N	N	N	N

** Performance against above policies and follow up action

@@with statutory requirements of relevance to the principles, and, rectification of any non-compliances

D- Directors

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 in respective category covered by the awareness programmes
Board of Directors	1	Anti Bribery and Anti Corruption Policy	100%
Key Managerial Personnel	1	Anti Bribery and Anti Corruption Policy	100%
Employees other than BOD and KMPs	4	Anti Bribery and Anti Corruption Policy POSH Act Grievance Redressal 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:

A. Monetary					
Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred ? (Yes/No)
Penalty/Fine	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding Fee	NA	NA	0	NA	NA
B. Non- Monetary					
Imprisonment	NA	NA	0	NA	NA
Punishment	NA	NA	0	NA	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 have an anti-corruption and anti-bribery policy, Company recognises and follows all applicable laws and regulations and respects lawful customs of the regions where we operate and transact. We are committed to acting and building relationships based on integrity and fairness in all our dealings. Hence, Kellton has adopted a "Zero Tolerance" approach to bribery and corruption. The policy is available on the website of the company at <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	FY2024	FY2023
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

Particulars	FY2024		FY2023	
	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	FY2024	FY2023	Details of improvements in environmental and social impacts
R&D	0	0	-
Capex	0	0	-

2. Sustainable Sourcing

- a. Does the entity have procedures in place for sustainable sourcing? - No
 b. If yes, what percentage of inputs were sourced sustainably? - NA

3. Processes in place to reclaim products for reuse, recycling, and safe disposal of products at the end of life for

- a. Plastics (Including Packaging): NA
- b. E-Waste: NA
- c. Hazardous waste: NA
- d. Other waste: NA

This metric is not relevant to our Company as our main business is related to Information Technology, and it does not involve the manufacturing of any product.

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.-Not Applicable.

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1047	724	69.15	1047	100	0	0	750	71.63	0	0
Female	323	221	68.44	323	100	255	78.95	0	0	0	0
Total	1370	945	68.98	1370	100	255	18.98	750	54.74	0	0
Other than permanent employees											
Male	65	65	100	65	100	0	0	0	0	0	0
Female	12	12	100	12	100	0	0	0	0	0	0
Total	77	77	100	77	100	0	0	0	0	0	0

2. Details of measures for the well-being of Workers- NA

Category	% of employees covered by										
	Total(A)	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers and other than permanent worker											
Male	Not Applicable										
Female											
Total											

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 de- posited 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 de- posited with the authority (Y/N/N.A)
PF	98.01%	0	Yes	96.02%	0	Yes
Gratuity	100%	0	Yes	100%	0	Yes
ESI	0.00%	0	NA	0%	0	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.

Yes, the policy is available on the website of the company at <https://www.kellton.com/legal-policies>

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

Gender	Permanent Employees		Permanent Workers	
	Return to workRate	Retention Rate	Return to Work Rate	Retention rate
Male	41	100	0	0
Female	12	100	0	0
Total	53	100	0	0

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	Yes, The Company has a Grievance Redressal policy, which address all kinds of issues an employee may face while at work. The grievance may include: <ul style="list-style-type: none"> Any kind of discrimination on account of disability, gender, race, sexual orientation, religion, marital status and social class Violation of human rights Bullying / workplace harassment Denial of applicable benefits Working conditions
Other than Permanent Workers	
Permanent Employees	
Other than permanent Employees	

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

Category	FY2024			FY2023		
	Total employees /workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s) (B)	% (B/A)	Total employees /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	FY2024			FY2023				
	Total (A)			Total (D)				
		NO.(B)	% (B/A)		No. (E)	% (E/D)	No.(F)	%(F/D)
Employees								
Male	1370	1146	83.66	908	908	100.00	354	38.99
Female	303	254	83.75	236	236	100.00	97	41.10
Total	1673	1400	83.68	1144	1144	100.00	451	39.42
Workers								
Male	Not Applicable							
Female								
Total								

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

Category	FY2024			FY2023		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	%(D/C)
Employees						
Male	1370	1146	83.66	908	908	100
Female	303	254	83.75	236	236	100
Total	1673	1400	83.68	1144	1144	100
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).- If yes, the coverage such system?**

Yes, Company has implemented the Health and Safety Policy which covers all the employees of the Company.

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

Appropriate policies / guidelines have been formulated to address various types of hazards and related risk assessment & mitigation.

- All work-related hazards are identified basis the recommended guidelines.
- Their associated risk assessment procedures are part of the Safety manual.

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

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

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

Safety Incident / Number	Category	FY2024	FY2023
Lost Time Injury Frequency Rate (LTIFR) Per One million -person hours worked	Employees	0	0
	Workers	0	0
No of fatalities	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Employee well-being programs/initiatives are conducted for all the employees and during FY 2023-24 the following well-being initiatives were undertaken:

- Women safety programs
- Posh & gender sensitization meetings
- Road safety programs
- Women self-defense program
- Fire emergency training exit
- General health check up

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

Particulars	FY2024			FY2023		
	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	5	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	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, News-paper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	- satisfaction surveys - Marketing and advertising - Complaint handling and feedback - Electronic communication – social media, Calls	It is a continuous process	Addressing requirements for products and grievances, if any
Suppliers/ CDMOs	No	- Regular interaction through online and offline meetings, phonecalls, e-mails - Conferences and workshops - In Person Meetings/Visits.	Daily	To share the specific requirements, Status update on product deliveries and other terms of trade.
Employees	No	- Trainings and development programmes - Performance management system - Emails. Written communication - circulars and internal publications - Employee engagement initiatives	Others, Need basis	For smooth functioning of business operations.
Investors	No	No-Annual General meeting - Investor presentations and conference calls - Investor conferences and meets - Press releases, Quarterly Results and newsletters	Quarterly Annually Need basis	To provide updates on company's operations and Financial Performance
Government/ Regulators	No	- Meetings and formal dialogue - Filings with the regulators	Others, Need basis	Business and Compliance related
Community	Yes	- CSR partnerships - Contribution towards various causes	Others, Need basis	CSR Initiatives of the Company

Principle 5. Businesses should respect and promote human rights

Essential Indicators

1. Training on human rights issues and policies

Category	FY2024			FY2023		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
Employees						
Permanent	1370	1047	76.42	1079	908	100
Other than Permanent	303	247	81.52	332	236	100
Total Employees	1673	1673	100.00	1144	1144	100
Workers						
Permanent	Not Applicable					
Other than permanent						
Total Workers						

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

Category	FY2024					FY2023				
	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	1047	0	0	1047	100	1079	0	0	1079	100
Female	323	0	0	323	100	322	0	0	322	100
Other than Permanent										
Male	247	0	0	247	100	196	0	0	196	100
Female	56	0	0	56	100	37	0	0	37	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 other than above	982	10.65	188	7.72
Workers	Not Applicable			

*Note: Remuneration includes sitting fee paid to directors.

**Median Remuneration (Median remuneration/salary/wages of respective category as the case may be (Amt. in Rs. Lakhs)

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

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

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	FY2024			FY2023		
	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.

Yes, Company has mechanisms in place to prevent adverse consequences to the complaint in discrimination and harassment cases. The details of the complainant are kept confidential, and the authenticity of the complainant's report is investigated by the assigned committee. The details regarding the investigation are also limited to the internal resolution committee and kept confidential. The complainant is protected from any discrimination and harassment till the issue is resolved. This is done in order to safeguard the complainant's interest and confidence.

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: Not Applicable

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	FY24 (In Giga Joules)	FY23 (In Giga Joules)
Total electricity consumption (A)	5382.25	4464.67
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumption (A+B+C)	5382.25	4464.67
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)		0.26
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: No

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	FY24	FY23
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 is not applicable to the Company.

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

Parameter	Please specify unit	FY24	FY23
NOx		0	0
Sox		0	0
Particulate Mater		0	0
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		0	0

The Company is not into manufacturing and therefore the possibility of releasing emissions into the atmosphere is negligible/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

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

Parameter	Unit	FY24	FY23
Total Scope 1 emissions		0	0
(Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) Metric tonnes of CO ₂ equivalent	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover		0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		0	0

The Company is not into manufacturing and therefore the possibility of releasing greenhouse gas emissions into the atmosphere is negligible/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
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+G+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

The nature of business of the Company is International Wholesale Distribution where Company does not have any manufacturing facility or produce anything inhouse and hence, this clause is not applicable to us.

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 an International Wholesale Distribution Company, we do not manufacture any products and thus does not use any hazardous or toxic chemicals.

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, Company ensures compliance to applicable laws.

If not, details of all such non-compliances, in the following format

Sl. No	Law / regulations / guidelines which was not complied with	Details of thenon-compliance	Any fines/penalties / actiontaken by regulatory agencies such as pollution controlboards 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:** 2
- 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.**

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 FY24
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	FY24	FY23
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	FY2024		Remarks	FY2023		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:

This metric is not relevant to Company as our main business is providing Information Technology services, and it does not involve the manufacturing of any product which would carry the information.

6. Framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, web-link of the policy.: Yes, the policy is available 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.: None