

|                                                                                   |                          |               |
|-----------------------------------------------------------------------------------|--------------------------|---------------|
|  | <b>Celestial Systems</b> | <b>PUBLIC</b> |
|-----------------------------------------------------------------------------------|--------------------------|---------------|

## ESG Policy

|                             |                                                              |                          |                     |
|-----------------------------|--------------------------------------------------------------|--------------------------|---------------------|
| <b>Document Based on:</b>   | <b>ISO 14001:2015, ISO 45001:2018<br/>Social Commitments</b> | <b>Document No:</b>      | <b>ESG /D/001</b>   |
| <b>Department:</b>          | <b>Operations</b>                                            | <b>Version:</b>          | <b>1.0</b>          |
| <b>Ver. Effective Date:</b> | <b>03.June.2026</b>                                          | <b>Next Review Date:</b> | <b>03.June.2029</b> |

## Contents

|           |                                                              |          |
|-----------|--------------------------------------------------------------|----------|
| <b>1.</b> | <b>ESG – Environmental Social and Governance Policy.....</b> | <b>3</b> |
|-----------|--------------------------------------------------------------|----------|

|                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------|
| <p>The contents of this Document and the related documentation are confidential to the company and not to be reproduced or copied, either in part or full nor issued to third party without prior approval of the Management Representative.</p> <p>MASTERCOPY / <del>CONTROLLED COPY</del></p> <p>This document can be shared with authorized external personnel for AUDIT REFERENCES only, Provided NDA is signed</p> |                                       |             |
| Issue No: A                                                                                                                                                                                                                                                                                                                                                                                                             | Initial Effective Date: 03. June.2026 | Page 1 of 4 |
| Bangalore ✓                                                                                                                                                                                                                                                                                                                                                                                                             | Noida ✓                               | Canada ✓    |

|                                                                                                        |                   |        |
|--------------------------------------------------------------------------------------------------------|-------------------|--------|
|  CELESTIAL<br>SYSTEMS | Celestial Systems | Public |
| ESG Policy                                                                                             |                   |        |

## Document Control

### Document Version History

This table shows a record of significant changes to the document.

| Version     | Date         | Author        | Description of Change |
|-------------|--------------|---------------|-----------------------|
| Issue A 1.0 | 03.June.2026 | Manu Nagaraju | Initial release       |
|             |              |               |                       |

### REVIEWERS

This table shows the reviewers on this document for circulation, use, and withdrawal.

| Version | Date         | Reviewer      | Title/Authority      | Reviewer Remarks |
|---------|--------------|---------------|----------------------|------------------|
| 1.0     | 03.June.2026 | Manu Nagaraju | Director, Operations | Initial release  |
|         |              |               |                      |                  |

### APPROVALS

This table shows the approvals on this document for circulation, use, and withdrawal.

| Version | Date         | Approver           | Title/Authority      | Approval Remarks |
|---------|--------------|--------------------|----------------------|------------------|
| 1.0     | 03.June.2026 | Vinay Chakravarthy | Director, Operations | Initial release  |
|         |              |                    |                      |                  |

|                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------|
| <p>The contents of this Document and the related documentation are confidential to the company and not to be reproduced or copied, either in part or full nor issued to third party without prior approval of the Management Representative.</p> <p>MASTERCOPY / <del>CONTROLLED COPY</del></p> <p>This document can be shared with authorized external personnel for AUDIT REFERENCES only, Provided NDA is signed</p> |                                       |             |
| Issue No: A                                                                                                                                                                                                                                                                                                                                                                                                             | Initial Effective Date: 03. June.2026 | Page 2 of 4 |
| Bangalore ✓                                                                                                                                                                                                                                                                                                                                                                                                             | Noida ✓                               | Canada ✓    |

|                                                                                                        |                   |        |
|--------------------------------------------------------------------------------------------------------|-------------------|--------|
|  CELESTIAL<br>SYSTEMS | Celestial Systems | Public |
| ESG Policy                                                                                             |                   |        |

## 1. ESG – Environmental Social and Governance Policy

This policy governs all Celestial Systems office-based Facilities, Administration, IT Operations, and HR functions supporting the development, deployment, and maintenance of web, cloud, enterprise software, and software services. We are committed to environmental stewardship, safe working environments, and human rights across our operations.

- **Resource & Energy Efficiency:** Optimize energy and water usage across office facilities and data center operations through energy-saving hardware, auto-sleep policies, and LED infrastructure.
- **Waste & Lifecycle Management:** Implement paperless cloud workflows and strictly segregate waste, ensuring 100% compliant recycling of electronic waste (e-waste) via certified vendors.
- **Pollution Prevention & Compliance:** Maintain full compliance with local environmental regulations and continuously evaluate operational impacts to reduce carbon footprint.
- **Hazard & Risk Mitigation:** Conduct proactive Hazard Identification and Risk Assessments (HIRA) tailored to workstation ergonomics, server room operations, and facility maintenance.
- **Safe Working Environment:** Provide safe infrastructure, emergency response readiness, certified first-aiders, and regular fire/evacuation drills across all office sites.
- **Employee Well-Being:** Foster open consultation and participation on safety topics while offering ergonomic support and mental well-being initiatives.
- **Prohibit forced labor, child labor, and human trafficking** in all operations and vendor supply chains.
- **Protect non-discrimination, equal opportunities, fair living wages, reasonable working hours, and respect the freedom of association.**
- **Ensure safe, hygienic work areas, access to clean drinking water, proper sanitation, and routine facility safety audits.**
- **Monitor operational environmental metrics, enforce single-use plastic reduction, and minimize operational resource consumption.**

|                                                                                                                                                                                                                                                                                      |                                       |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------|
| The contents of this Document and the related documentation are confidential to the company and not to be reproduced or copied, either in part or full nor issued to third party without prior approval of the Management Representative.<br>MASTERCOPY / <del>CONTROLLED COPY</del> |                                       |             |
| This document can be shared with authorized external personnel for AUDIT REFERENCES only, Provided NDA is signed                                                                                                                                                                     |                                       |             |
| Issue No: A                                                                                                                                                                                                                                                                          | Initial Effective Date: 03. June.2026 | Page 3 of 4 |
| Bangalore ✓                                                                                                                                                                                                                                                                          | Noida ✓                               | Canada ✓    |

## ESG Policy

- Maintain zero tolerance for bribery, corruption, extortion, and fraudulent practices across all business dealings.
- Protect client and employee data privacy (DPDPA/GDPR/Information Security) and maintain fair competition and governance transparency.
- Target Setting: Establish, monitor, and periodically review measurable ESG, EHS, and Ethical KPIs during Management Review Meetings.
- Training & Awareness: Ensure mandatory onboarding and annual ESG/EHS training for all employees and relevant contractors.
- Stakeholder Transparency: Report performance openly to stakeholders and applicable platforms to drive continuous operational improvement.
- Compliance to Legal and Other requirements: Establish and monitor all applicable legal and other requirements for fulfilling the compliance obligations related to Environmental, Occupational Health and Safety and Social Governance.

Signed by

Director Operations  
Dated 03.June.2026

End of Document

The contents of this Document and the related documentation are confidential to the company and not to be reproduced or copied, either in part or full nor issued to third party without prior approval of the Management Representative.

MASTERCOPY / ~~CONTROLLED COPY~~

This document can be shared with authorized external personnel for AUDIT REFERENCES only, Provided NDA is signed

|             |                                       |             |
|-------------|---------------------------------------|-------------|
| Issue No: A | Initial Effective Date: 03. June.2026 | Page 4 of 4 |
| Bangalore ✓ | Noida ✓                               | Canada ✓    |