

ESG System - Sustainability Report
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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

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

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1. ESG System - Sustainability Report

Organization: Celestial Systems, Software Services & Facility Operations

Reporting Period: January 1, 2026 – August 31, 2026

MESSAGE FROM THE SUSTAINABILITY LEAD

Dear Stakeholders,

The year 2026 marked a defining chapter in Celestial Systems' sustainability journey. As the ESG and Sustainability Lead for our Celestial India facility, I am immensely proud to present our Annual Sustainability Report. This document reflects our steadfast commitment to not only meeting regulatory requirements but fundamentally reimagining how our operations interact with the environment, our workforce, and our local community.

This year, we accelerated our transition toward a low-carbon operation, achieving a remarkable 46.4% renewable energy share, drastically reducing our operational carbon footprint. We upheld our core principle of "Zero Harm," recording zero fatalities, zero lost-time injuries, and fostering an inclusive culture free from workplace harassment. Through the rigorous implementation of our Environmental Management System (EMS), Occupational Health & Safety (OH&S) programs, and Social Accountability frameworks, we have seamlessly woven the United Nations Sustainable Development Goals (UN SDGs) into our daily operational fabric.

Our progress is fueled by the dedication of our 225 employees and partners. As we look to the future, we remain committed to transparent governance, environmental stewardship, and building a resilient, equitable enterprise.

Sincerely,

Sustainability & ESG Lead

Vinay Chakravarthy - Director of Operations

Celestial Systems

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1. ABOUT THIS REPORT

This report has been developed in alignment with the Business Responsibility and Sustainability Reporting (BRSR) framework mandated by the Securities and Exchange Board of India (SEBI). It provides a comprehensive overview of our Environmental, Social, and Governance (ESG) performance, driven by our certified ISO 14001:2015 (Environmental Management), ISO 45001:2018 (Occupational Health and Safety), and SA8000 (Social Accountability) systems.

2. ENVIRONMENTAL PERFORMANCE (E)

In 2026, Celestial Systems focused heavily on energy transition, resource conservation, and waste management under our EMS policy. By applying the 3R principles (Reduce, Reuse, Recycle), we have decoupled operational growth from environmental impact.

• 2.1 Energy & Emissions

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Transitioning to clean energy remained our primary environmental objective. We successfully integrated green electricity into our facility operations, minimizing our reliance on the conventional grid.

- **Total Power Consumption:** 14,955 kWh
- **Per Capita Consumption:** 345.16 kWh per FTE
- **Renewable Electricity Consumed:** 11,819 kWh
- **Renewable Energy Share:** 46.42%
- **2.2 Water Stewardship**

Water conservation efforts were prioritized through efficient consumption monitoring and behavioral changes among the workforce.

- **Drinking Water Consumption:** 6.93 kL
- **Non-Drinking Water Consumption:** 2,304 kL
- **Water Intensity:** 0.15 kL per employee

2.3 Waste Management & Circularity

We enforced strict segregation policies at our facility, ensuring hazardous and e-waste materials were processed exclusively by certified local vendors.

- **Hazardous Waste Generated:** 0 kg
- **Biomedical Waste Generated:** 0 kg
- **E-Waste Generation:** 122 kg (Processed via authorized e-waste handlers)
- **General Waste:** Peaked at ~110kg during high operational periods, fully diverted to local recycling partners where applicable.
- **Paper Consumption:** Minimized to an average of 2 reams per month through aggressive digital workflows.

3. SOCIAL ACCOUNTABILITY & OH&S (S)

The health, safety, and equitable treatment of our workforce form the foundation of our operational success. Our social policies strictly align with the UN Global Compact principles and SA8000 standard.

3.1 Workforce Demographics & Diversity

We maintained a diverse and inclusive talent pool, supporting equal opportunities and fair compensation.

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- **Total Workforce Average:** 225 employees
- **Gender Distribution:** 192 Male | 33 Female (14.6% female representation in technical/facility roles)
- **3.2 Occupational Health & Safety**

Guided by our OH&S Program (ISO 45001), we applied the Hierarchy of Controls to maintain a physically and psychologically safe work environment.

- **Fatalities & Lost Time Injuries (LTI):** 0
- **First Aid Cases & Work-Related Illnesses:** 0
- **Safety Compliance:** 100% emergency exit compliance; 12 functional smoke detectors and 8 inspected first-aid kits.
- **Emergency Preparedness:** Successfully executed 2 comprehensive fire mock drills; trained 46 employees in dedicated EHS/CPR modules.
- **3.3 Human Rights & Employee Welfare**

Our Social Accountability Management Plan guarantees a workplace free of discrimination, forced labor, and child labor. We uphold standard working hours and transparent grievance redressal.

- **Workplace Harassment (POSH) Cases:** 0 cases reported.
- **Employee Grievances:** 0 logged grievances, reflecting strong worker-management communication.
- **EHS/ESG Awareness:** 90% of employees completed mandatory ESG awareness training.

4. GOVERNANCE & COMPLIANCE (G)

Corporate governance at Celestial Systems ensures ethical business conduct, robust risk management, and rigorous supply chain oversight.

4.1 Policy Implementation

Our executive leadership effectively oversaw the rollout and enforcement of key governance frameworks, including the ESG System Operational Control Procedures (ESG /D/027, ESG /D/034) governing emergency response and social accountability.

4.2 Supply Chain & Vendor Audits

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We extend our ESG commitments to our supply chain, conducting mandatory EHS and social evaluations for key service providers.

- **Supplier Evaluations:** Completed formal EHS and labor audits for primary facility contractors.
- **Compliance Deviations:** 0 statutory or regulatory non-compliances reported.

5. KEY PERFORMANCE INDICATOR (KPI) SUMMARY

ESG Pillar	Metric / Indicator	Unit	2026 Annual Total
Environment	Total Power Consumption	kWh	14,955
Environment	Renewable Electricity Share	%	46.42%
Environment	Total Drinking Water	kL	6.93
Environment	E-Waste Generated	kg	122
Environment	Hazardous Waste Generated	kg	0
Social	Average Workforce Size	FTE	225
Social	Lost Time Injuries (LTI)	Count	0
Social	EHS Training Attendance	Employees	46
Governance	Reported POSH / Harassment Cases	Count	0
Governance	Legal/Regulatory Non-Compliances	Count	0

A structured **Double Materiality Matrix** that identifies, prioritizes, and evaluates key Environmental, Social, and Governance (ESG) topics for Celestial Systems. This matrix evaluates dual perspectives in alignment with GRI, CSRD, and BRSR guidelines:

1. **Impact Materiality (Inside-Out):** The severity and likelihood of Celestial Systems' operations impacting the environment, economy, and society.
2. **Financial Materiality (Outside-In):** The magnitude and probability of external sustainability risks and opportunities impacting Celestial Systems' financial health, operations, and enterprise value.

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Double Materiality Assessment Matrix

Scoring Scale (1 to 5):

- **Low Materiality (1.0 – 2.4):** Monitored via baseline operational routines.
- **Medium Materiality (2.5 – 3.4):** Governed via Standard Operating Procedures (SOPs).
- **High Materiality (3.5 – 5.0):** Key Strategic Focus Areas requiring direct executive oversight, quantitative targets, and BRSR core reporting.

ESG Pillar	Material Topic / Focus Area	Impact Score (1-5)	Financial Score (1-5)	Priority Level	Strategic Key Performance Indicator (KPI)
Environmental	Energy Transition & Renewable Energy	4.6	4.5	Critical	≥ 45% Renewable Electricity Share; 100% green power purchasing
Environmental	GHG Emissions & Climate Decarbonization	4.5	4.2	Critical	25% reduction in operational carbon intensity (tCO ₂ e/FTE)
Environmental	Chilled-Water Loop & HVAC Efficiency	3.8	4.0	High	Chilled water ΔT ≥ 5°C; Zero high-GWP refrigerant leaks
Environmental	E-Waste Management & Circularity	4.0	3.5	High	100% e-waste diverted via certified recyclers (122 kg/year baseline)
Environmental	Water Stewardship & Low-Flow Restrooms	3.2	3.0	Medium	Domestic usage ≤ 35 L/FTE/day;

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					100% low-flow aerators
Social	Occupational Health & Safety (Zero Harm)	4.8	4.7	Critical	Zero Fatalities; Zero Lost Time Injuries (LTIFR = 0)
Social	Human Rights & Labor Compliance (SA8000)	4.7	4.6	Critical	100% supplier audit compliance; Zero child/forced labor incidents
Social	Diversity, Equity & Inclusion (DEI)	3.9	3.8	High	Women in workforce $\geq$ 25%; Zero gender pay gap across equivalent roles
Social	Talent Retention, Well-Being & Ergonomics	3.7	4.1	High	Employee turnover reduction; 100% ergonomic workstation checks
Social	Community Development & Local CSR	3.1	2.8	Medium	100% statutory CSR budget deployment; Local skill-building programs
Governance	Data Privacy & Cybersecurity	4.9	4.9	Critical	Zero client data breaches; ISO 27001 certification compliance

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Governance	Ethics, Anti-Corruption & POSH Policies	4.8	4.6	Critical	100% employee POSH/anti-bribery training; Zero logged grievances
Governance	Supply Chain ESG & Vendor Audits	4.1	3.9	High	100% primary facility vendors audited against ESG/EHS criteria
Governance	Regulatory Compliance (CPCB/KSPCB/BRSR)	4.5	4.8	Critical	Zero statutory non-compliance notices or legal penalties

Key Focus Areas & Operational Controls

1. Climate Action & Decarbonization (Environmental)

- **Impact & Risks:** High electricity consumption drives Scope 2 carbon emissions and escalates operational costs during peak utility rates.
- **Operational Control:** Expansion of green power tariffs, optimization of central chilled-water loops (7°C supply setpoints), and deployment of MERV 13 filtration on AHUs.

2. Zero Harm & Human Rights Governance (Social)

- **Impact & Risks:** Physical injury, ergonomic strain, or human rights violations in the supply chain present severe legal, operational, and reputational hazards.
- **Operational Control:** Implementation of ISO 45001 HIRA registers, annual emergency mock drills, POSH Internal Complaints Committee (ICC) enforcement, and SA8000 supplier audits.

3. Business Integrity & Digital Security (Governance)

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- **Impact & Risks:** Data breaches or corrupt practices compromise client trust, invoke heavy regulatory fines, and disrupt enterprise business continuity.
- **Operational Control:** Multi-factor authentication, annual third-party cybersecurity penetration testing, mandatory anti-corruption onboarding, and transparent BRSR reporting

4. Stakeholder Engagement & Annual Review SLA

1. **Stakeholder Input Channels:** Materiality topics are assessed bi-annually through surveys and forums with employees, clients, facility management (Brigade WTC), regulatory bodies (KSPCB), and primary vendors.
2. **Management Review:** The ESG Steering Committee updates the Double Materiality Matrix annually during the Q4 Executive Management Review Meeting (MRM) to reflect operational changes, technological advances, and evolving statutory obligations.

End of Document

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