

KFIN TECHNOLOGIES LIMITED ("KFINTECH")

Document Name **GREENHOUSE GAS EMISSION POLICY**



Document Revision History

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2.0	May 27, 2026	Snehal Garde Deputy Manager Compliance	Anish Kumar Chief Compliance Officer	Board of Directors	Changes Made: Structural changes

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1. OBJECTIVE

KFin Technologies Limited including its subsidiaries, joint ventures and branches (collectively referred to as “Company” or “KFintech”) recognises the importance of managing Greenhouse Gas (“GHG”) emissions associated with its operations and services. Through this Policy, KFintech articulates a structured approach to identify, measure manage and reduce GHG emissions relevant to its operations, in line with the Environmental, Social and Governance (“ESG”) policy and disclosure practices. This Policy supports the Company’s stated focus on reducing carbon footprint, improving energy efficiency and driving sustainability as reported in its Annual Report and related ESG disclosures as it understands the seriousness of climate change and the risks associated with it.

2. SCOPE

This policy shall apply to all employees, operations, facilities and offices of KFintech that fall within KFintech’s ESG reporting boundary. Any future change to reporting boundaries will be communicated consistently with the ESG/Annual Report disclosures to maintain clarity and comparability over time.

3. REGULATORY & FRAMEWORK ALIGNMENT

This Policy is aligned with:

- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- SEBI Business Responsibility & Sustainability Reporting (BRSR) Framework
- National Guidelines on Responsible Business Conduct (NGRBC), 2019 – Principle 6
- Applicable Indian environmental laws and regulations.

4. POLICY COMMITMENTS

The Company commits to:

- Measure and disclose GHG emissions transparently
- Reduce GHG emissions through operational efficiency and cleaner technologies
- Integrate climate-related risks and opportunities into business strategy
- Comply with applicable environmental laws and ESG disclosure requirements
- Continuously improve environmental performance

5. GOVERNANCE

The roles and responsibilities outlined below define the governance structure for oversight and implementation of the Greenhouse Gas (GHG) Emission Policy. These roles are intended to ensure clear accountability, effective oversight, and alignment of GHG-related matters with the Company’s overall ESG governance and disclosure framework.

a. Board of Directors

- i. Approve the GHG Emission Policy and any subsequent amendments.
- ii. Provide oversight on climate-related, GHG-related matters and environmental risks as part of the Company's ESG governance framework.
- iii. Review GHG-related performance targets and disclosures included in the Annual Report, BRSR and ESG Factbook.
- iv. Provide strategic direction on governance, transparency and reporting of GHG-related information.

b. Senior Management

- i. Ensure implementation of the GHG Emission Policy across relevant functions.
- ii. Ensure alignment of GHG measurement boundaries and methodologies with published ESG disclosures.
- iii. Oversee collection, consolidation and internal review of GHG-related data.
- iv. Facilitate coordination among Facilities, IT, Operations, Finance and Compliance teams.
- v. Review GHG-related matters periodically and escalate material issues to the Board, where appropriate.
- vi. Promote internal awareness and communication on environmental responsibility, consistent with ESG disclosures.

6. APPROACH

KFin Technologies Limited adopts a measured and disclosure-aligned approach to the management of GHG emissions, consistent with the nature of its office-based, technology-enabled operations. The Company's approach focuses on identifying emission sources associated with its operations, monitoring energy consumption, and integrating emission considerations into operational decision-making, in line with its ESG governance framework.

In accordance with its public disclosures, KFinTech's approach includes:

- i. Identification of relevant Scope 1 (Direct emissions from owned or controlled sources), Scope 2 (Indirect emissions from purchased electricity, heat, or steam) and Scope 3 (Other indirect emissions as applicable and material) emission sources, based on the Company's operational footprint;
- ii. Emphasis on energy efficiency and resource optimization across offices and technology infrastructure;
- iii. Consideration of cleaner and more efficient energy sources, where feasible, within existing operational constraints;
- iv. Leveraging digitization, paperless processes and technology-led processes inherent to KFinTech's business model to minimise resource intensity; and
- v. Periodic review of emission-related data and practices as part of internal ESG and governance processes.

This approach is implemented in a manner aligned with the Company's standalone ESG reporting boundary and is reflected through disclosures made in the Annual Report, Business Responsibility and Sustainability Report (BRSR), and ESG Factbook. Any enhancements to this approach are guided by regulatory expectations, data availability, and the Company's evolving ESG disclosure.

7. GHG DATA MANAGEMENT

This clause sets out the principles followed by Kfintech for the measurement, collection and management of GHG data, in alignment with the Company's sustainability reporting practices and ESG disclosures. Kfintech will continue to:

- i. Align organizational and operational boundaries for GHG data with those used in the Company's sustainability reporting (standalone boundary unless otherwise disclosed);
- ii. Collect and consolidate activity data relevant to office-based operations (e.g., purchased electricity, stationary fuels where applicable, and other material activity drivers disclosed by Kfintech);
- iii. Maintain traceability of the basis of preparation consistent with the Company's ESG disclosure approach (e.g., methodologies and assumptions referenced in the ESG Factbook/BRSR).

8. DISCLOSURE AND TRANSPARENCY

Kfintech continues to disclose energy-linked environmental information through its Annual Report, ESG FactBook, and Business Responsibility and Sustainability Report (BRSR). The BRSR is submitted annually as part of SEBI's LODR requirements and presents structured sustainability information; energy-related metrics and commentary developed under this policy shall be integrated into the Company's regular ESG reporting cycle via these channels.

9. INTERNAL REVIEW AND CORRECTIVE ACTION

GHG performance and related disclosures prepared under this policy will be reviewed during Kfintech's ESG preparation cycle. Where variances, data gaps, or process non-conformities are identified, responsible teams will define corrective actions with timelines and owners, and status will be monitored through the internal channels used for Kfintech's ESG and BRSR preparation.

10. TRAINING AND AWARENESS

Kfintech provides periodic training and awareness to relevant teams such as Facilities, IT Operations, and other functions participating in ESG compilation, so that energy data collection, sustainability practices, and internal reviews remain aligned with the Company's established governance, reporting frequency, and verification standards described in its ESG FactBook and BRSR.

11. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed at least annually to ensure effectiveness, reflect regulatory changes if any, incorporate evolving ESG best practices and support the Company's sustainability goals. KFintech reserves the right to review and/or amend the terms of this GHG Policy from time to time.

