KANJ TECHNOLOGIES

Environmental, Social and Governance Policy

Policy | Version 1.4

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Controlled master doc: James Winzar | Distribution: staff, website and customer procurement

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Policy owner: James Winzar

Approval authority: Robin Kanjilal

Review cycle: Annual; first review due November 2027

Status: Approval date 2 November 2026

Our first formal commitment

This policy formalises Kanj Technologies' approach to environmental, social and governance responsibility for the first time on 2 November 2026. It brings together practices already in place and the improvements we intend to make. It is a starting point for continued progress, rather than a claim that every aspect of our approach is fully developed.

Purpose and scope

We aim to operate responsibly, treat people fairly and consider the environmental and social effects of our decisions alongside service quality, security and commercial viability.

This policy covers Kanj Technologies Ltd in the United Kingdom, Kanj Technologies India Pvt Ltd in India and Kanj Tech LLC in the United Arab Emirates. It applies to employees and contractors. We expect relevant standards of responsible conduct from suppliers and delivery partners, proportionate to their activities and local requirements.

Our values

Our approach is guided by integrity and accountability; customer care; respect and fair treatment; environmental responsibility; and continuous improvement.

Environmental responsibility

We seek to reduce avoidable environmental impacts while maintaining secure, reliable services. Our current practices include remote support and online meetings to avoid unnecessary travel, reducing printing, switching off unused equipment and repairing or upgrading hardware before replacement where appropriate.

Our team works from home. We will research electricity options with environmental benefits and share practical guidance on home energy use across the UK, UAE and India. Advice will take account of local availability, cost and individual circumstances.

Waste, materials and resources

We will prioritise waste prevention, reuse and appropriate recycling. Equipment, batteries and other electrical waste should be handled through suitable channels rather than general waste. We will consider packaging, avoidable single-use materials and electronic alternatives to paper when making purchasing decisions. We will not claim that all waste is recycled or diverted from landfill without supporting records.

Supporting our customers

We help customers extend equipment life through repair, upgrades and reallocation where appropriate, and provide specialist disposal services where needed and available. We will develop our ability to consider energy efficiency and environmental performance alongside security, reliability, cost and business requirements in technology recommendations.

Environmental oversight

We will consider applicable environmental requirements in our operating locations and address relevant obligations through purchasing, disposal and supplier management. Environmental improvements will be proportionate to a homeworking technology services business.

Equipment reuse and disposal

We aim to refurbish and reallocate hardware wherever practical and economically viable, extending its useful life. Where equipment cannot be reused, we use a licensed specialist company to recycle what it can and provide certification relating to secure data disposal. We also provide these services to customers where needed and available.

Data security is an essential consideration when equipment is reused, transferred or retired. We will develop a more consistent approach to considering energy efficiency and suppliers' environmental credentials when recommending hardware and cloud services.

For UK collections, we use a specialist recycling provider that supplies waste transfer documentation and data destruction certification. We will retain relevant records and check its permissions and service arrangements through supplier oversight. Availability and local arrangements outside the UK will be assessed separately.

Our disposal commitments

Before release or reuse, we will identify equipment containing data and agree appropriate sanitisation or physical destruction. We will seek asset-level traceability where applicable, retain collection and destruction records and check any exceptions with the provider. These controls will support responsible reuse without compromising customer or company information.

Measuring our emissions honestly

Our 2025 calculation, prepared using the SME Climate Hub Small Business Carbon Calculator, reports 19.58 tonnes CO2e for 1 January to 31 December 2025 across our UK, UAE and India operations. The report records Scope 3 emissions, including purchased goods and services, equipment, business travel, commuting and homeworking. We will verify the calculation boundaries and completeness before using this baseline to set numerical reduction targets.

We recognise that recruitment, growth and international travel may increase our total emissions. We will measure and report progress annually, explain changes and distinguish reductions in emissions per employee from reductions in the overall footprint. We will assess achievable targets as our evidence and delivery plans develop.

Planned carbon offset contribution

We have reviewed Kanj's cloud usage using figures provided by Microsoft and AWS. Estimated emissions over 12 months are 90.49 kg CO_2e, equivalent to approximately 0.0905 tonnes CO_2e. We plan to purchase carbon credits through Carbon Footprint (carbonfootprint .store), selecting a project in India to offset 21 tonnes CO2e in relation to our reported 2025 emissions. This purchase has not yet been completed. We will retain details of the project, verification standard, quantity purchased and evidence of credit retirement.

This contribution will complement efforts to reduce avoidable emissions. We will report emissions before offsets and will not describe this purchase alone as making the business carbon neutral or achieving net zero.

Our people

We support staff development through funded qualifications, funded technical certifications, apprenticeships and mentoring. We aim to give people opportunities to develop their skills and contribute to the business.

Wellbeing support combines documented arrangements and flexibility case by case. It includes flexible working where appropriate, regular manager check-ins, workload management and cover, encouragement to take breaks and annual leave, adjustments for personal circumstances, and attention to suitable equipment and safe homeworking arrangements.

Fair treatment and inclusion

We are committed to fair pay, appropriate working hours, safe working arrangements and respect for employees' rights across our locations. Recruitment practices include considering different backgrounds and experience, appropriate adjustments for applicants with disabilities and flexible interview arrangements.

We do not tolerate bullying, harassment or discrimination. Employees can raise concerns with their manager, Robin Kanjilal or the HR contact. Concerns should be handled sensitively, fairly and with appropriate confidentiality. We will not tolerate retaliation against someone who raises a concern in good faith.

Health and safety

We will support safe homeworking, suitable equipment and proportionate assessment of work-related risks, including customer site visits and travel. Staff should report hazards, incidents and concerns promptly. We will identify appropriate corrective action and responsibilities through our existing management arrangements.

Wages, hours and employee voice

We will respect applicable wage, working time and employment requirements, provide agreed benefits and manage workload fairly. We respect lawful freedom of association and collective representation. Staff should be able to contribute ideas and raise concerns without intimidation. Our UK Living Wage accreditation is not presented as overseas wage certification.

Ethical business conduct

We are committed to conducting business honestly and complying with applicable requirements in the locations where we operate. We do not offer, request or accept bribes or improper payments. Gifts and hospitality must be reasonable and must not influence, or appear to influence, business decisions. Employees are expected to disclose actual or potential conflicts of interest.

We oppose forced labour, human trafficking, child exploitation and abusive working practices. We expect suppliers and delivery partners to respect the rights and dignity of their workers.

Modern slavery and human rights

We will take proportionate steps to identify exploitation risks in our business and supply chain. We will develop supplier questions covering forced labour, child exploitation and treatment of workers. Where concerns arise, we will assess the evidence, seek corrective action and consider escalation, suspension or ending the relationship according to the severity and response. These are policy commitments; a formal supplier assurance programme is still being developed.

Speaking up and investigating concerns

Employees and contractors may raise concerns with their Manager, Robin K or the HR contact. If the concern involves one of those people, another of these contacts should be approached. We will arrange a review by someone without a conflict of interest, protect confidentiality as far as practicable, record outcomes appropriately and take corrective action where needed. We will not tolerate retaliation for concerns raised in good faith.

Responsible purchasing

Our current supplier checks focus on service quality, security and price. We will develop these checks to consider environmental practices and treatment of workers, proportionate to the goods or services supplied and the risks involved. We will consider how to incorporate these expectations into selection, purchasing and supplier review.

Community contribution

We make small charitable donations and support occasional local sponsorships on an ad hoc basis. We will develop a more structured approach proportionate to our size and resources, considering suitable causes, opportunities for employee involvement and how to record contributions. We will describe this support accurately.

Fraud anti bribery and corruption policy

These provisions form part of our ESG policy and apply to directors, employees and contractors across the entities covered by this policy. We expect equivalent standards from anyone acting on our behalf. They are proposed requirements for approval and implementation; their inclusion does not confirm that every supporting control or register is already operating.

Prohibited conduct

We do not tolerate fraud, bribery or corruption, whether intended to benefit an individual, Kanj Technologies or another organisation. Staff must not dishonestly obtain money, services or other benefits, conceal relevant facts, falsify records, misuse company assets or abuse a position of trust. Examples include false invoices or expenses, invented time records, misleading sales claims and unauthorised diversion of payments.

No one may offer, promise, give, request or accept an improper advantage, directly or through another person. This includes kickbacks, hidden commissions and payments intended to influence customers, suppliers or public officials. Unofficial payments to speed up routine official actions are prohibited. Where a demand involves an immediate threat to personal safety, prioritise safety and report the circumstances as soon as it is safe to do so.

Gifts hospitality and conflicts of interest

Gifts and hospitality must have a legitimate business purpose, be proportionate and never create an obligation or influence a decision. Cash and personal cash equivalents must not be offered or accepted. Gifts or hospitality linked to an active tender, contract award or other sensitive decision must be declined where they could compromise impartiality.

We will establish a gifts and hospitality register recording the parties, date, estimated value, business purpose, decision and approver, including declined offers that raise concerns. Until written thresholds and delegated authority are approved, staff must obtain written approval from Robin Kanjilal before offering or accepting gifts or hospitality beyond modest routine refreshments. No one may approve their own benefit; where Robin is involved, approval must come from another formally authorised person without a conflict.

Staff must disclose personal, family, financial or outside business interests that could affect their judgement. A person with a conflict must step back from the relevant decision until an independent reviewer has agreed and recorded how it will be managed. Donations, sponsorship and referral arrangements must be transparent, approved and never used to secure an improper advantage. Company political donations must not be made without a documented leadership decision and a check of applicable requirements.

Fraud prevention and response

Financial records and payment controls

Invoices, expenses, time records, purchasing records and customer statements must be accurate, complete and supported by appropriate evidence. Staff must not create off-record funds, conceal transactions, split payments to avoid approval limits or approve their own claims. Suspected errors or irregularities must be reported promptly and corrected with a traceable record.

We will document payment authority and proportionate separation between requesting, checking and approving payments. New or changed supplier bank details must be verified through an independently obtained, trusted contact route before payment. Urgent requests, unusual payment destinations and requests to bypass normal checks must be challenged. Where separation of duties is impractical, an independent review must be recorded.

Third parties and risk assessment

We will assess exposure to fraud and bribery when appointing agents, referral partners and other intermediaries, entering new markets or agreeing unusual commissions. Checks will consider identity, ownership, reputation, the service provided and the reasonableness of payment. Agreements should describe the services, payment basis and expected conduct. Concerns must be resolved before proceeding; staff must not use a third party to do something prohibited by this policy.

Reporting and investigation

Suspected fraud, bribery or corruption must be reported promptly through the speaking-up contacts already identified in this policy: a manager, Robin Kanjilal or the HR contact. Use an alternative contact if a person is implicated. Staff should preserve relevant records, avoid confronting suspected individuals and not conduct their own investigation or circulate allegations.

A person without a conflict will assess the concern and arrange a proportionate, fair investigation, using external expertise where appropriate. Access to information will be limited to those who need it. We will record decisions, findings and corrective action, and assess any reporting obligations to customers, insurers, regulators or authorities. Confidentiality will be protected as far as practicable, without promising absolute secrecy. Raising an honest concern will not result in retaliation, even where it is not substantiated.

Implementation and evidence

James Winzar will coordinate the supporting procedures and records, with Robin Kanjilal responsible for approval and resourcing. We will provide relevant staff guidance and training, record acknowledgement, and review risks and controls annually and after significant incidents or changes. Supporting evidence will include approved procedures, training records, declarations of interest, gifts and hospitality records, payment checks and restricted investigation records. These records will be retained securely under agreed retention arrangements.

Employee Code of Conduct

This code sets out the conduct expected of directors and employees, and of contractors where relevant to their work. It applies during remote working, customer visits, business travel, events and work-related communications. It complements employment terms, existing HR procedures and our information security requirements.

Professional behaviour and fair treatment

Treat colleagues, customers, suppliers and members of the public with dignity and respect. Bullying, harassment, discrimination, intimidation and retaliation are unacceptable. Communicate professionally, honour agreed responsibilities, raise delivery concerns early and make accurate statements about our services, capabilities and credentials. Do not make commitments on behalf of Kanj Technologies beyond your authority.

Confidentiality and responsible use of technology

Protect company, employee and customer information. Access information and systems only where authorised and needed for your role. Use approved systems and follow access, password, device, data handling and incident reporting procedures. Do not share credentials, bypass security controls, install unauthorised software or upload confidential information into unapproved services, including AI tools. Report suspected data loss, phishing, unauthorised access or other security incidents promptly through the established incident reporting arrangements.

Care for company and customer equipment, use assets for authorised purposes and follow approved return, reuse and disposal arrangements. Respect intellectual property and software licence conditions. Keep confidential information secure when working from home or in public, and continue to protect it after your engagement ends. These requirements do not prevent lawful reporting of concerns.

Integrity safety and accountability

Follow the fraud, anti-bribery and corruption provisions in this policy, disclose conflicts and keep honest records of work, expenses and transactions. Follow health and safety instructions, report hazards and work in a way that does not put others at risk. Seek guidance when an instruction appears unsafe, improper or outside your authority.

Only authorised people may speak publicly on behalf of the company. Personal social media activity must not disclose confidential information or falsely imply company endorsement. Staff should cooperate with fair investigations and report suspected breaches through the speaking-up arrangements set out in this policy.

Communication acknowledgement and breaches

Once approved, we will communicate this code to staff, include it in induction and obtain a recorded acknowledgement that it has been read and understood. Managers will explain expectations and arrange guidance where needed. Concerns will be assessed fairly under applicable HR or contractual procedures. Breaches may lead to proportionate disciplinary action, up to dismissal where justified, or contractual action for contractors, subject to applicable requirements and a fair process.

Credentials and external commitments

The following credentials support our approach. Certification scope is distinct from the geographical reach of this policy: applying shared procedures internationally does not automatically certify each subsidiary.

ISO 9001:2015 - quality management

Held by Kanj Technologies Ltd. Provides the quality management foundation for customer requirements, supplier evaluation, staff competence, performance review and improvement.

ISO 27001:2022 - information security

Held by Kanj Technologies Ltd. Provides a risk-based framework for protecting information and selecting, operating and reviewing security controls.

ISO 22301:2019 - business continuity

Held by Kanj Technologies Ltd. Supports assessment of disruption impacts, continuity arrangements, exercises and improvement.

Cyber Essentials Plus

Held by Kanj Technologies Ltd. Supports assurance over the technical cyber security controls within the assessed scope.

Investors in People

Kanj Technologies Ltd holds Investors in People accreditation. The supplied “We invest in people” certificate covers 29 April 2026 to 29 April 2029. This supports the social and governance elements of our ESG approach: leadership, staff development and workplace culture. The certificate does not identify overseas entities; the geographical assessment scope remains to be confirmed.

Accredited Living Wage Employer

Our UK business holds this accreditation. The UK agreement does not cover wages for employees outside the UK.

Disability Confident Committed

Our UK business holds Level 1 status, reflecting commitments to inclusive recruitment and support for disabled people. It is not presented as an independently assessed international certification.

SME Climate Hub commitment

We have made an SME Climate Hub commitment and used its calculator for our 2025 emissions report. We are reviewing the target requirements applicable to our registration and their alignment with our growth plans. We will clarify the commitment before claiming alignment between its numerical targets and this policy. Our current policy commitments are annual measurement, transparent reporting and practical improvement.

Supporting management documents

This policy is to be supported by the management documents and evidence below. Document titles, references, versions and scope will be reconciled with our controlled document register before approval. Listing them here specifies the supporting framework; it does not assert that every item exists as a separate policy.

Quality management - ISO 9001

Quality policy and objectives; supplier evaluation records; staff competence and training records; customer feedback monitoring; internal audit, management review and corrective action records.

Information security - ISO 27001

Information security policy; risk assessment and treatment plan; Statement of Applicability identifying necessary controls; supporting security policies, procedures and records, including relevant supplier and equipment disposal arrangements.

Business continuity - ISO 22301

Business continuity policy and objectives; business impact analysis; risk assessment; continuity plans and procedures; exercise, evaluation and improvement records.

People and ethical conduct

Equality and inclusion arrangements; employee wellbeing and health and safety provisions; anti-bribery, hospitality and conflict-of-interest rules; modern slavery and human rights commitments; grievance and whistleblowing procedures.

Environment, suppliers and community

Environmental and emissions records; equipment reuse and disposal procedures; supplier selection and review criteria; community contribution records. Dedicated procedures will be developed or updated where existing documents do not provide adequate coverage.

Document control

James Winzar will coordinate reconciliation of these documents with the ESG policy. Existing controlled documents should be referenced rather than duplicated. Amendments will be recorded with a version, date, owner and approval, and the current approved policy will be made available to staff and external stakeholders.

Our first-year improvement plan

James Winzar, Robin Kanjilal, Maria Tocaciu and Georgiana Tivrea will work together on four priorities during the first year following approval:

- Home energy research and education: research suitable electricity options and share practical energy-use guidance with staff.
- Supplier checks: develop environmental and ethical assessment criteria and begin incorporating them into purchasing and supplier reviews.
- Community support: agree a proportionate approach to charitable donations and local sponsorship and keep a record of contributions.
- Emissions measurement: verify the 2025 baseline, document its boundaries and repeat the calculation annually, explaining material changes.

At the annual review, we will assess progress using the research and guidance produced, supplier assessment changes, records of community support and the updated emissions calculation. We will record completed work, limitations and priorities for the following year.

Responsibility and review

James Winzar owns and coordinates this policy. Robin Kanjilal is responsible for approval. Employees and contractors are expected to support the commitments relevant to their work.

The policy and its improvement actions will receive an annual formal review. Public statements will reflect our evidence, current activities and approved commitments. Following approval, this policy will be available to staff, published on our website and shared with customers and procurement teams.

Risks and opportunities

Key risks include inappropriate disposal or data exposure, unsupported environmental claims, supplier labour concerns, excessive workload, discrimination and disruption to services. Growth and international travel may increase emissions. Opportunities include longer equipment life, better supplier information, home energy education, staff development and more purposeful community support. These matters will inform our annual review and corrective actions.

Approval

Approved by: Robin Kanjilal

Approval date: 2 November 2026

Signature: R Kanjilal

Appendix A Certification evidence register

Evidence reviewed on 2 November 2026. The entries below reproduce details from certificates supplied by Kanj Technologies. They are documentary checks, not live verification with the issuer. All six certificates name Kanj Technologies Ltd.

Standard	Certificate reference	Current certificate and expiry
ISO 9001:2015	349012020	Issued 24 August 2026 Expires 8 July 2027
ISO 27001:2022	349042020	Issued 24 August 2026 Expires 22 October 2027
ISO 22301:2019	349032020	Issued 24 August 2026 Expires 1 November 2027

Issuer for all three ISO certificates: Citation ISO Certification Limited. Scope: the provision of IT consultancy and service management. Address shown: 1 Lyric Square, Hammersmith, London, Greater London W6 0NB. The supplied certificates do not name the UAE or India entities.

Investors in People

Issuer: Investors in People. Named organisation: Kanj Technologies Ltd. Certificate wording: “We invest in people”. Award period: 29 April 2026 to 29 April 2029. Signatory: Paul Devoy, CEO. No certificate reference number or geographical assessment schedule is shown. The credential is included as evidence relevant to people management, development and leadership.

Cyber Essentials and Cyber Essentials Plus

Certification body: Digital Data Governance; scheme partner: IASME. Both certificates name Kanj Technologies Ltd at 1 Lyric Square, Hammersmith, London W6 0NB.

Cyber Essentials: certificate 18c4a568-a2e9-43ef-ac1a-9d92be0f6b85. Certified 15 October 2026; recertification due 15 October 2027. Profile 3.2 (Willow). Scope: Whole Organisation. Assessor: James Pitron.

Cyber Essentials Plus: certificate 8b536bfe-9e22-46bc-91b1-6c7055badd00. Certified 30 October 2026; recertification due 30 October 2027. Profile 3.2 (Willow). Scope: Whole Organisation. Assessor: Ethan Weston. The named organisation is Kanj Technologies Ltd; subsidiary coverage should not be inferred without confirmation.