



Firstsource Solutions Ltd

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Read full terms of disclosure](#)

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(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored. 441

(13.3) Provide the following information for the person that has signed off (approved) your CDP response. 442

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ INR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

Firstsource Solutions Limited, an RP-Sanjiv Goenka Group company (NSE: FSL, BSE: 532809), is a global intelligence partner to enterprises across healthcare, banking and financial services, communications, media, technology, retail, and utilities. Its inch-wide, mile-deep practitioners work collaboratively to reimagine business process management. With operations across the US, UK, India, Philippines, Mexico, Romania, Trinidad & Tobago, South Africa, Australia, and UAE, Firstsource combines over twenty-five years of domain expertise with an agent-first delivery model to design, build, and operate intelligent enterprise operations. Through its Intelligence That Operates promise—powered by Kairos, the operating system that makes it real—the company unifies consulting, implementation, and operations into a single full-stack engagement and underwrites outcomes, not effort, turning deep domain intelligence into a compounding operational advantage for the world’s most regulated industries Firstsource Solutions has established an Environment Management System (EMS) that is certified under ISO 14001:2015 in its major global delivery centers, reaffirming its commitment to robust environmental management and continual improvement. The company proactively manages its environmental, health, and safety (EHS) risks by embedding best practices to prevent ill-health, injuries, conserve resources, and reduce pollution across its operations through ISO 45001: 2018 As a signatory to the United Nations Global Compact, Firstsource upholds universal sustainability principles and actively advances ESG commitments through its policies, disclosure, and stakeholder engagement. Firstsource continued to advance its environmental leadership agenda in FY2025-26 through a science-based approach to decarbonization, resource efficiency, and climate resilience. The company has established Science Based Targets initiative (SBTi)-validated near-term and Net Zero targets and remains committed to achieving Net Zero emissions across its value chain by 2050. To support climate-

conscious decision-making and long-term business resilience, Firstsource integrates environmental considerations into strategic planning, operational management, and investment decisions. The company's climate transition roadmap is focused on reducing greenhouse gas emissions through renewable electricity procurement, energy efficiency initiatives, sustainable mobility programs, and responsible engagement across its value chain. During FY2025-26, renewable sources accounted for 21.76% of total energy consumption, supported by the procurement of 21,200 MWh of International Renewable Energy Certificates (I-RECs). The company also achieved a 31% reduction in market-based Scope 2 emissions compared with the previous year and continues to progress its commitment to transition 50% of its employee transportation fleet to electric vehicles by 2027. Firstsource complements its climate action agenda with a broader focus on environmental stewardship, including water conservation, waste reduction, circular economy practices, and biodiversity considerations. The company's waste management approach is guided by the 5R hierarchy of Refuse, Reduce, Reuse, Repurpose, and Recycle, supported by its commitment to achieve Zero Waste to Landfill by 2030. In FY2024-25, Firstsource's waste diversion performance achieved the Platinum Diversion Rate classification under an independent Zero Waste to Landfill assessment. The company continues to strengthen climate and nature-related governance through alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD). Through its TNFD-aligned LEAP assessment approach, Firstsource evaluates nature-related dependencies, impacts, risks, and opportunities across its operations and value chain, including water-stressed regions and biodiversity-sensitive areas. Environmental performance is embedded within Firstsource's governance framework through Board-level oversight, integration of ESG considerations into Enterprise Risk Management, and implementation of globally recognized reporting frameworks including GRI, CDP, TNFD, TCFD, EcoVadis, DJSI, BRSR, and the UN Global Compact. The company's greenhouse gas inventory is independently verified in accordance with ISO 14064 and the GHG Protocol, reinforcing transparency and accountability in environmental reporting. For further information, please visit: <https://www.firstsource.com/about/esg>
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/30/2026

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 1 year

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 1 year

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

95564000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

INE684F01012

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

FSL

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

335800UFBBNPDIZWQX32

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

918532073

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- | | |
|---|--|
| ☒ India | ☒ South Africa |
| ☒ Mexico | ☒ United Kingdom |
| ☒ Romania | ☒ Trinidad and Tobago |
| ☒ Australia | ☒ United Arab Emirates |
| ☒ Philippines | ☒ United States of America |

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- ☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain
- ☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

Firstsource has partially mapped its upstream value chain and supplier ecosystem through a combination of supplier management, ESG assessments, Scope 3 greenhouse gas accounting, and climate- and nature-related risk assessments. Suppliers are onboarded and managed through FirstProcure, a centralized supplier lifecycle management platform that captures supplier information, business classifications, compliance requirements, onboarding assessments, and ESG-related disclosures. As part of onboarding, all suppliers complete an ESG screening questionnaire aligned with Firstsource's Sustainable Supply Chain Policy, Supplier Code of Conduct, Supplier Standards of Conduct, and Code of Ethics, enabling systematic evaluation of environmental, social, and governance risks and performance. During FY2025-26, Firstsource assessed approximately 77% of its suppliers, representing 76.52% of total procurement spend, against ESG criteria. Supplier assessments cover environmental management, greenhouse gas emissions, energy use, water stewardship, waste management, workplace practices, human rights, labor standards, health and safety, ethics, governance, ESG disclosures, EcoVadis and CDP participation, and sustainable procurement practices. ESG assessment outcomes are incorporated into supplier onboarding, selection, performance management, and procurement decision-making processes. The company has identified and quantified key upstream value chain categories through its Scope 3 greenhouse gas inventory, including purchased goods and services, capital goods, fuel- and energy-related activities, waste generated in operations, business travel, employee commuting, and upstream leased assets. These categories are incorporated into environmental management, climate risk assessment, and decarbonization planning processes. The company's Double Materiality Assessment also evaluated impacts, risks, and opportunities across upstream value chain relationships, identifying responsible supply chain management, ethical sourcing, human rights, and climate-related risks as material topics. To strengthen supplier engagement and ESG data transparency, Firstsource has extended its ESGFirst platform to its supplier ecosystem through a dedicated supplier assessment module. Once fully deployed, suppliers will be able to submit ESG information through a secure digital portal, enabling standardized data collection, automated assessment workflows, centralized documentation management, audit trails.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply ☒ Direct operations ☒ Other, please specify :Procurement, Waste management and disposal, office consumables and packing

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

At Firstsource, environmental dependencies, impacts, risks, and opportunities are assessed across defined short-, medium-, and long-term time horizons to support effective risk management, strategic planning, and organizational resilience. The company defines the short-term horizon as the period up to 2030. The short-term horizon focuses on current and emerging environmental risks and opportunities that may affect operations, facilities, supply chains, regulatory compliance, and stakeholder expectations. Priority actions during this period include improving energy efficiency, increasing renewable energy consumption, reducing greenhouse gas emissions, strengthening waste and water management practices, and advancing circular economy initiatives.

Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

20

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The medium-term time horizon spans 2030 to 2050, covering a 20-year period during which Firstsource evaluates transition risks and opportunities associated with decarbonization, evolving regulations, stakeholder expectations, and long-term sustainability commitments. At Firstsource, the medium-term horizon is defined as the period from 2030 to 2050 and is used to assess the evolving implications of environmental dependencies, impacts, risks, and opportunities on the business. During this period, the company focuses on advancing its decarbonization roadmap, progressing toward its Net Zero commitments, strengthening climate resilience, and enhancing overall ESG performance across operations and the value chain. This time horizon considers the potential effects of changing regulatory requirements, stakeholder expectations, resource availability, and transition risks associated with a low-carbon economy. Key priorities include expanding renewable energy adoption, increasing energy efficiency, supporting sustainable mobility initiatives, embedding circular economy principles, improving waste and water stewardship, and strengthening supplier sustainability performance. Financial and strategic planning during this period incorporates investments in sustainable technologies, infrastructure, and operational improvements, while evaluating their impact on business resilience, cost structures, long-term value creation, and environmental performance.

Long-term

(2.1.1) From (years)

20

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

(2.1.3) To (years)

30

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The long-term horizon is defined as the period from 2050 to 2080, during which the company assesses future environmental and climate-related scenarios that could influence long-term business resilience and sustainable value creation. This horizon focuses on transformative actions that support Firstsource's Net Zero ambition, strengthen resilience to chronic physical climate risks, and align with evolving global sustainability expectations and nature-positive outcomes. Key considerations include long-term decarbonization pathways, resource availability, biodiversity and ecosystem-related risks, changing stakeholder expectations, and future regulatory developments across the markets in which the company operates. From a strategic and financial perspective, the long-term assessment considers the sustainability of business operations, potential costs and opportunities associated with low-carbon technologies, adaptation measures, and investments required to maintain

resilience in a changing environmental landscape. This forward-looking approach enables Firstsource to anticipate emerging risks, capitalize on sustainability-related opportunities, and support business continuity while remaining aligned with its long-term environmental commitments and global sustainability goals.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ End of life management

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

☒ Tier 2 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Every three years or more

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ EcoVadis
- ☒ IBAT – Integrated Biodiversity Assessment Tool
- ☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☒ WWF Biodiversity Risk Filter

Enterprise Risk Management

☒ Enterprise Risk Management

International methodologies and standards

☒ ISO 14001 Environmental Management Systems

Other

☒ Materiality assessment

☒ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

☒ Drought

☒ Heat wave

☒ Wildfires

☒ Cyclone, hurricane, typhoon

☒ Heavy precipitation (rain, hail, snow/ice)

☒ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☒ Groundwater depletion

☒ Heat stress

☒ Water stress

Policy

☒ Carbon pricing mechanisms

Market

☒ Uncertainty in market signals

Reputation

- ☒ Increased concern and/or negative feedback from partners and stakeholders

Technology

- ☒ Transition to lower emissions technology and products
- ☒ Transition to water intensive, low carbon energy sources

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- | | |
|---|---|
| ☒ NGOs | ☒ Regulators |
| ☒ Customers | ☒ Local communities |
| ☒ Employees | |
| ☒ Investors | |
| ☒ Suppliers | |

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

Firstsource has established a structured process to identify, assess, and manage climate-related dependencies, impacts, risks, and opportunities as part of its Enterprise Risk Management (ERM) framework and sustainability strategy. The process is aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS S2 Climate-related Disclosure requirements. During FY2025-26, Firstsource conducted a comprehensive Climate Risk Assessment (CRA) covering 100% of its operational footprint across ten countries. The assessment evaluated both physical and transition climate risks and opportunities across direct operations and relevant value chain activities. Physical risks assessed included water stress, drought, heat stress, extreme precipitation, riverine and coastal flooding, tropical cyclones, cold waves, and sea level rise. Transition risks assessed included carbon pricing, climate-related regulations and disclosure requirements, e-waste regulations, low-carbon technology transition, renewable energy transition, evolving investor expectations, changing customer preferences, climate-related litigation, and sustainable supply chain requirements. The assessment combined qualitative and quantitative methodologies, including

materiality assessments, climate scenario analysis, stakeholder engagement, and risk screening tools. Physical climate risks were evaluated using WRI Aqueduct and the World Bank Climate Change Knowledge Portal (CCKP), while transition risks were assessed using NGFS climate transition scenarios. The assessment considered three time horizons: short-term (to 2030), medium-term (2030-2050), and long-term (2050-2080). Risks and opportunities were assessed based on likelihood, magnitude, and potential operational, financial, strategic, and reputational impacts. Material climate risks are integrated into Firstsource's ERM framework, where they are prioritized, assigned ownership, monitored, and reported to relevant governance bodies, including the Board-level Risk Management Committee. Mitigation and adaptation measures include renewable energy adoption, energy efficiency improvements, sustainable mobility initiatives, water stewardship, business continuity planning, supplier engagement, and climate resilience actions across operations.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☒ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ EcoVadis
- ☒ WRI Aqueduct
- ☒ WWF Biodiversity Risk Filter
- ☒ WWF Water Risk Filter

International methodologies and standards

- ✓ ISO 14001 Environmental Management Systems

Other

- ✓ External consultants
- ✓ Materiality assessment

(2.2.2.15) Risk types and criteria considered

Acute physical

- ✓ Cyclone, hurricane, typhoon
- ✓ Drought
- ✓ Flood (coastal, fluvial, pluvial, ground water)
- ✓ Heat wave
- ✓ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- ✓ Heat stress
- ✓ Water stress
- ✓ Groundwater depletion
- ✓ Rationing of municipal water supply
- ✓ Inadequate water-related infrastructure
- ✓ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

- ✓ Limited or lack of river basin management
- ✓ Mandatory water efficiency, conservation, recycling, or process standards

Market

- ✓ Changing customer behavior

Technology

- ✓ Lack of access to data or monitoring systems

- ☒ Transition to water intensive, low carbon energy sources

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ NGOs
- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Local communities
- ☒ Water utilities at a local level

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

Firstsource utilizes the WRI Aqueduct Water Risk Tool and the WWF Water Risk Filter, including its Flood Risk Assessment capabilities, to evaluate current and future water-related risks across its operations. Water-related risks are integrated into the company's broader climate risk management framework, supporting informed decision-making and resilience planning. The WRI Aqueduct Water Risk Tool provides location-specific insights into water stress, droughts, water availability, and water quality conditions across regions where Firstsource operates. These assessments help identify areas exposed to elevated water risks and enable the development of targeted water stewardship and mitigation strategies. In addition, Firstsource uses the WWF Water Risk Filter to conduct comprehensive scenario analyses and assess water-related risks under different climate pathways. The tool evaluates physical, regulatory, and reputational risks at the basin and site levels. Its flood risk assessment capabilities help identify locations vulnerable to riverine, coastal, and pluvial flooding, enabling Firstsource to understand potential operational disruptions and strengthen adaptation measures. These assessments support the development of proactive risk mitigation strategies, enhancing operational resilience in water-stressed and flood-prone regions. The WWF Water Risk Filter's flood assessment capabilities also enable Firstsource to identify locations vulnerable to riverine, coastal, and pluvial flooding, helping the company understand potential operational disruptions and strengthen adaptation and resilience measures.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ End of life management

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ IBAT – Integrated Biodiversity Assessment Tool
- ☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- ☒ WWF Biodiversity Risk Filter

International methodologies and standards

- ☒ ISO 14001 Environmental Management Systems

(2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Wildfires

Chronic physical

- ☒ Sea level rise

Reputation

- ☒ Increased concern and/or negative feedback from partners and stakeholders
- ☒ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g., GHG emissions, deforestation & conversion, water stress, excessive bycatch)

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ NGOs
- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Local communities

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ Yes

(2.2.2.18) Further details of process

Firstsource is committed to identifying, assessing, and managing nature-related risks and opportunities through an integrated approach embedded within its business operations and strategic decision-making processes. The company identifies potential nature-related impacts through stakeholder engagement, environmental assessments, risk evaluations, and ongoing sustainability reviews. These insights help Firstsource understand potential impacts on both business performance and the natural environment and guide the development of appropriate mitigation and management measures. To formalize its commitment to environmental stewardship, Firstsource has established a Biodiversity Policy, which outlines the organization's approach to biodiversity conservation, ecosystem protection, responsible resource use, and the mitigation of adverse impacts on nature across its operations and value chain. The governance of nature-related issues is supported through Firstsource's sustainability and risk management framework, with oversight provided by senior leadership and management teams. Nature-related risks and opportunities are integrated into business planning and risk management processes to enhance organizational resilience and support sustainable growth. Firstsource adopts a comprehensive approach to identifying and assessing biodiversity- and nature-related risks and opportunities: Materiality Assessment: The company

periodically conducts materiality assessments to identify and prioritize environmental, social, and governance (ESG) topics that are most significant to its business and stakeholders. This process considers both financial and non-financial impacts, helping Firstsource focus on material nature- and biodiversity-related issues. *Environmental and Biodiversity Assessments:* The company evaluates its operational footprint to understand potential impacts on biodiversity and ecosystems and implements appropriate mitigation measures where necessary. Given the predominantly office-based nature of its operations, Firstsource's direct impacts on biodiversity are relatively limited; however, the company remains committed to minimizing ecological impacts and promoting biodiversity conservation wherever feasible. *TNFD-Aligned Approach:* Firstsource is strengthening its management of nature-related risks and opportunities by aligning with the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD). This approach supports the assessment of nature-related dependencies, impacts, risks, and opportunities across the value chain, enhancing transparency and enabling informed decision-making. Through its Biodiversity Policy, ERM framework, materiality assessments, stakeholder engagement initiatives, and TNFD-aligned practices, Firstsource continues to advance its efforts to protect biodiversity, manage nature-related risks, and promote long-term environmental sustainability.

Row 4

(2.2.2.1) Environmental issue

Select all that apply

☒ Plastics

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Impacts

☒ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

☒ End of life management

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Local

- ☑ National

(2.2.2.12) Tools and methods used

International methodologies and standards

- ☑ ISO 14001 Environmental Management Systems

Other

- ☑ Desk-based research
- ☑ Internal company methods
- ☑ Materiality assessment

(2.2.2.15) Risk types and criteria considered

Chronic physical

- ☑ Increased levels of macro or microplastic leakage to air, soil, freshwater and/or marine bodies

Policy

- ☑ Lack of mature certification and sustainability standards

Market

- ☑ Lack of availability and/or increased cost of certified sustainable material
- ☑ Lack of availability and/or increased cost of recycled or renewable content

Reputation

- ☑ Impact on human health

Technology

- ☑ Transition to increasing recycled content
- ☑ Transition to recyclable plastic products
- ☑ Transition to reusable products

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ NGOs
- ☒ Local communities
- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.18) Further details of process

Firstsource is committed to maintaining plastic-free campuses by eliminating unnecessary plastic usage and promoting eco-friendly, recyclable, and biodegradable alternatives across its operations. Since 2024, we have actively driven awareness campaigns and employee engagement initiatives to prevent single-use plastic consumption, significantly reducing plastic waste and fostering environmental sustainability. As part of this commitment, plastic materials have been eliminated from campus decorations and events, with sustainable alternatives adopted wherever feasible. Our waste management approach is anchored in the 5R principles (Refuse, Reduce, Reuse, Recycle, and Recover), supported by periodic Zero Waste to Landfill (ZWL) audits to enhance waste diversion and resource recovery. Additionally, our Circularity Policy promotes responsible resource utilization, material recirculation, and circular economy practices, enabling us to reduce waste generation and advance our long-term sustainability goals.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

Firstsource assesses the interconnections between environmental dependencies, impacts, risks, and opportunities through an integrated sustainability and risk management framework aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Taskforce on Nature-related Financial Disclosures (TNFD), and IFRS S1/S2 requirements. Our Climate Risk Assessment (CRA), conducted across all operational locations, evaluates both physical and transition risks using scenario analysis, materiality assessments, and enterprise risk management processes. The assessment examines how environmental dependencies, such as access to energy, water resources, infrastructure, and supplier ecosystems, may influence operational impacts, financial performance, and long-term business resilience. Through TCFD- and IFRS S2-aligned climate assessments, Firstsource evaluates the relationships between environmental impacts, including greenhouse gas emissions, energy consumption, water use, and waste generation, and related risks such as water stress, extreme weather events, rising temperatures, regulatory changes, carbon pricing mechanisms, evolving customer expectations, and supply chain requirements. The assessment also identifies opportunities associated with renewable energy adoption, energy efficiency, sustainable buildings, circular economy practices, resource optimization, and climate-aligned service offerings. In line with TNFD principles, Firstsource further evaluates nature-related dependencies and impacts, particularly concerning water availability, waste generation, resource consumption, biodiversity-sensitive locations, and supply chain interactions. This enables us to understand how environmental conditions may affect business operations while simultaneously assessing our impacts on natural resources and ecosystem services. These interconnections are integrated into our Enterprise Risk Management (ERM) framework and reviewed through established governance mechanisms, including the Board-level Risk Management Committee and Sustainability Council. Cross-functional teams from Sustainability, Facilities, Procurement, Operations, and Risk Management collaboratively assess trade-offs, synergies, and cumulative impacts across climate, water, waste, circularity, and supply chain topics. For example, our climate risk assessment identified water stress as a material physical risk across several operating locations. This assessment not only highlighted potential operational and financial impacts but also informed opportunities related to water efficiency, rainwater harvesting, reuse initiatives, and strengthened water stewardship practices. Similarly, our Circularity Policy, 5R approach (Refuse, Reduce, Reuse, Recycle, Recover), Zero Waste to Landfill (ZWL) audits, and sustainable procurement initiatives help identify opportunities to reduce environmental impacts while mitigating operational, regulatory, and supply chain risks.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

To identify priority locations for water-related and nature-related risks, Firstsource adopts a structured, science-based approach as part of its Climate Risk Assessment (CRA) and nature risk assessment processes. The assessment leverages globally recognized tools and frameworks, including the World Resources Institute (WRI) Aqueduct Water Risk Atlas, the WWF Biodiversity Risk Filter, and the Taskforce on Nature-related Financial Disclosures (TNFD) LEAP (Locate, Evaluate, Assess, Prepare) framework. Through the WRI Aqueduct tool, Firstsource evaluates site-level exposure to water stress, drought, water availability constraints, and other water-related risks across its global operational footprint. The assessment supports the identification of locations facing high or extremely high baseline water stress and helps prioritize sites requiring focused risk mitigation and water stewardship interventions. In FY2025-26, Firstsource further strengthened its nature-related risk management approach by conducting a TNFD-aligned LEAP assessment, supported by the WWF Biodiversity Risk Filter. The assessment enabled the identification and evaluation of nature-related dependencies, impacts, risks, and opportunities across our operations. Using location-specific biodiversity and ecosystem data, the assessment analyzed exposure to key nature-related risks including water scarcity, ecosystem degradation, biodiversity sensitivity, and potential impacts on ecosystem services that support business operations. The LEAP assessment helped Firstsource: Locate operational sites in relation to environmentally sensitive areas and water-stressed regions. Evaluate dependencies on natural resources and ecosystem services, particularly water availability. Assess physical, transition, reputational, and regulatory risks associated with nature loss, biodiversity degradation, and water stress. Prepare mitigation and adaptation strategies that enhance business resilience while supporting nature-positive outcomes. Scenario-based analysis conducted as part of the Climate Risk Assessment identified water stress as one of the most significant long-term environmental risks across several operational geographies, including locations in India, Mexico, the UAE, South Africa, and certain regions of the United States. Sites located in areas classified as having high or extremely high baseline water stress are considered priority locations for enhanced monitoring, conservation measures, and resilience planning. Geographic specificity is achieved through site-level assessments while also considering watershed- and regional-level characteristics where multiple facilities share common environmental dependencies and risk profiles. The outcomes are integrated into Firstsource's Enterprise Risk Management (ERM) framework and inform water stewardship initiatives, resource efficiency programs, climate adaptation planning, and sustainability decision-making.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Physical Risk Analysis_Water Stress.xlsx
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

- ☒ Time horizon over which the effect occurs
- ☒ Likelihood of effect occurring

(2.4.7) Application of definition

Firstsource assesses climate-related physical risks through a location-based scenario analysis covering all operational sites globally. The assessment evaluates exposure to climate hazards using geospatial coordinates, climate projections, and scientifically recognized climate scenarios across short-term (2030), medium-term (2050), and long-term (2080) horizons. For coastal flooding, each operational location is assessed using site-specific latitude and longitude coordinates to determine projected inundation depths under both optimistic and business-as-usual (BAU) climate scenarios. Risk severity is classified into five categories based on projected inundation depth: Very Low (≤ 5 decimetres), Low (5-7 decimetres), Medium (7-10 decimetres), High (10-20 decimetres), and Very High (> 20 decimetres). Priority locations are identified based on current and projected flood exposure across assessment periods. The assessment identified most locations across India, the UK, Romania, and several US locations as having low or very low coastal flood exposure. However, elevated coastal flood risks were identified at locations in the Philippines (Cebu and Metro Manila), California (Long Beach), parts of South Africa (Cape Town), Puducherry, Florida, Puerto Rico, Trinidad & Tobago, Dubai, and selected coastal UK locations, where projected inundation depths indicate medium to high exposure under future climate scenarios. Climate risks are prioritized based on projected hazard intensity, geographic vulnerability, business criticality, and potential operational impacts. Sites identified as medium, high, or very high risk are incorporated into resilience planning, business continuity assessments, facility selection processes, and adaptation strategies to enhance long-term operational resilience. The assessment methodology is periodically reviewed and updated to incorporate improved climate data, business expansion, and evolving climate science.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Revenue

(2.4.3) Change to indicator

Select from:

- ☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

(2.4.7) Application of definition

Firstsource recognizes significant opportunities arising from climate action, resource efficiency, and environmental stewardship that support both sustainable development and long-term business value creation. Energy Transition and Renewable Energy Adoption: Renewable Energy: Firstsource continues to accelerate renewable electricity adoption as part of its decarbonization strategy and commitment to achieve 100% renewable electricity by 2030. Increased renewable energy procurement reduces greenhouse gas emissions, mitigates energy-price volatility, strengthens climate resilience, and supports progress toward the Company's Net Zero ambition. Energy Efficiency: Investments in energy-efficient infrastructure, smart building technologies, efficient HVAC systems, LED lighting, and operational optimization provide opportunities to reduce energy consumption, lower operating costs, and improve overall environmental performance. Climate-Aligned Business Growth and Digital Innovation: Digital Transformation and Process Innovation: Through its digital-first operating model and technology-enabled solutions, Firstsource continues to improve process efficiency, reduce resource consumption, support paperless operations, and minimize environmental impacts across business operations and client engagements. Circular Economy and Resource Efficiency: Circularity and Waste Management: Through implementation of its Circularity Policy, 5R framework (Refuse, Reduce, Reuse, Recycle, Recover), e-waste management programs, and Zero Waste to Landfill (ZWL) initiatives, Firstsource is creating opportunities to improve resource productivity, reduce waste generation, enhance material recovery, and lower disposal costs. Sustainable Procurement and Supply Chain Engagement: Strengthening ESG integration within procurement practices and supplier engagement programs supports supply chain resilience, reduces Scope 3 emissions, and enhances value chain sustainability. Climate Resilience & Brand positioning: Resilient Infrastructure: Climate risk assessments have enabled Firstsource to identify opportunities for resilient site selection, green building adoption, business continuity enhancement, and climate adaptation planning across its global operations. Enhanced ESG Performance and Brand Value: Strong climate governance, transparent disclosures, Science Based Targets initiative (SBTi)-validated targets, and sustainability leadership enhance Firstsource's reputation among clients.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

Firstsource's operations are predominantly office-based and do not involve manufacturing, industrial processing, or activities that typically generate significant water pollutants. As a result, the organization's direct impact on water ecosystems and human health through water pollution is relatively limited. Nevertheless, Firstsource recognizes its responsibility to manage water resources responsibly and mitigate any potential water-related impacts associated with its operations. To address these potential impacts, Firstsource has established a global Water Management Policy and supporting operational processes across its locations. The policy is based on the principles of reduce, reuse (where feasible), and responsibility, promoting responsible water stewardship and pollution prevention throughout the organization. Under this policy and related management processes, Firstsource: Complies with all applicable local and national water-related regulations. Promotes efficient water consumption through water-efficient fixtures, leak detection programs, and water-use monitoring. Partners with landlords and facility managers to ensure sustainable water sourcing, wastewater management, and efficient water infrastructure. Encourages water reuse and recycling where such systems exist within leased facilities. Conducts periodic water audits and implements corrective actions where improvement opportunities are identified. Supports proper waste management and responsible disposal practices to minimize the risk of contaminants entering water bodies. Conducts periodic testing of drinking water quality through accredited laboratories to ensure compliance with applicable drinking water standards and safeguard employee health. Monitors the quality of treated wastewater from Sewage Treatment Plants (STPs), including key parameters such as Chemical Oxygen Demand (COD) and Biological Oxygen Demand (BOD), through laboratory analysis to verify treatment effectiveness and compliance with regulatory requirements. For example, drinking water quality testing is conducted at facilities through NABL-accredited laboratories, with parameters assessed against applicable standards such as IS 10500. Similarly, STP-treated water is routinely analyzed for critical wastewater quality parameters, including COD and BOD, to ensure that treated water meets applicable discharge or reuse requirements.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☒ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Firstsource's potential water pollutants mainly arise from office-related activities, facility maintenance, and supply chain impacts. These include: Organic pollutants from biodegradable office waste or cleaning product residues, which could reduce oxygen levels in water ecosystems if discharged untreated. Plastic waste and microplastics stemming from packaging materials and office consumables, which can contribute to water pollution and harm aquatic life. Chemical pollutants from cleaning agents and facility maintenance chemicals that, if not managed responsibly, could impact water quality. Suspended solids and sediments from minor runoff or soil disturbance in facility surroundings. Firstsource minimizes these water pollutant impacts through: Use of environmentally friendly (Green Chemicals) cleaning products and chemicals. Water conservation measures like sensor taps and rainwater harvesting to reduce water usage and limit wastewater (along with Landlords wherever feasible) Wastewater treatment and recycling at major sites to ensure discharges meet environmental standards (Landlord's responsibility) Supplier ESG assessments promoting reduction in plastic use and responsible waste management.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Improving wastewater treatment processes/capacity
- ☒ Water recycling

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

Firstsource minimizes the adverse impacts of potential water pollutants associated with its activities through a combination of proactive water management practices, operational controls, supplier engagement, and governance. Water Conservation and Efficient Use: Implement water-saving measures such as sensor-based taps, rainwater harvesting, and the reuse of treated water for non-potable needs like gardening and HVAC cooling. By reducing freshwater intake and wastewater

generation, these measures lower the risk of pollution release into water ecosystems. *Pollution Prevention in Operations: Although Firstsource operates mainly in service sectors with limited direct water pollution sources, it actively manages potential contaminants by using environmentally friendly cleaning products and minimizing the use of harmful chemicals. Wastewater generated at office campuses is treated or recycled in compliance with local regulations to prevent pollution. Supplier Environmental Assessment and Engagement: Firstsource extends its commitment to environmental responsibility into the supply chain by evaluating suppliers against clear ESG criteria outlined in its Sustainable Supply Chain policy. This includes expectations for suppliers to minimize plastic usage and manage waste responsibly to reduce pollution risks, including those impacting water bodies. Non-compliance with these environmental standards may lead to corrective actions, including potential termination of business relations*

Row 2

(2.5.1.1) Water pollutant category

Select from:

☒ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Nitrates are naturally occurring compounds found in both surface water and groundwater. While nitrates are essential nutrients for plant growth, elevated concentrations in water can pose risks to human health and aquatic ecosystems. Consumption of drinking water with high nitrate levels may lead to adverse health effects, including methemoglobinemia (blue baby syndrome), as well as symptoms such as headaches, stomach discomfort, vomiting, reduced blood pressure, and increased heart rate. In aquatic environments, excessive nitrate concentrations can contribute to water quality degradation and may adversely affect aquatic life and ecosystem balance. Recognizing these potential impacts, Firstsource periodically monitors drinking water quality through accredited laboratory testing to ensure compliance with applicable standards and to safeguard employee health. Water quality assessments include key parameters such as nitrate levels, helping the organization identify and mitigate potential risks associated with water consumption and environmental stewardship. We ensure safe and reliable water access for our employees while supporting water savings throughout its operations. Our initiatives include rainwater harvesting, sensor-based water conservation technologies, and the use of recycled treated water for non-potable applications such as landscaping and HVAC cooling, which collectively reduce freshwater demand and environmental impact (this happens at the mercy of the Landlord).

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

☒ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Improving wastewater treatment processes/capacity
- ☒ Water recycling

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

Firstsource understands that water availability and quality may have significant impacts on its business operations. Accordingly, we have tried assessing water-related risks for mitigation strategies. Firstsource (through Landlords) has implemented multiple initiatives including the installation of Sewage Treatment Plants (STPs), rainwater harvesting systems, and water-saving devices like sensors and flow restrictors to recycle water and reduce potential pollutant impacts, such as nitrates, within its operation. Firstsource also requires all its suppliers to adhere to best practices for water management through its Sustainable Supply Chain Management Policy and Supplier Code of Conduct, encouraging them to surpass regulatory compliance with robust water management. Outcomes of these efforts include improved employee well-being and reduced water withdrawal across both Firstsource operations and value chain. These initiatives reflect Firstsource's commitment to responsible water management and sustainable business practices aligned with environmental and regulatory expectations. For more insight on water management, please see- <https://www.firstsource.com/sites/default/files/2025-08/ESG-Report-2024-25.pdf>, pg 176, 177, 178

Row 3

(2.5.1.1) Water pollutant category

Select from:

- ☒ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Firstsource recognizes that although it is a low water-usage company, responsible water management remains crucial due to the essential role water plays in our operations and employee well-being. We understand that maintaining water quality is vital, especially in preventing contaminants such as phosphates from impacting human health and ecosystems. Elevated phosphate levels in drinking water can cause digestive issues and harm aquatic life when entering the food chain through various water sources. Firstsource uses water for domestic purposes including drinking, washrooms, cafeterias. Hence, ensuring safe access to clean drinking water, sanitation, and hygiene for all employees is a priority. Furthermore, the availability of good-quality freshwater is important throughout our value chain as it supports

both drinking and sanitation needs. Poor water quality caused by pollutants can delay product or service delivery from our suppliers and partners, potentially affecting overall operations.

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Improving wastewater treatment processes/capacity
- ☒ Water recycling

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Receiving water body quality maintained or improved
- ☒ 100% of wastewater treated
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

Firstsource recognizes that water availability and water quality are important considerations for business continuity, employee well-being, and environmental sustainability. Although the Company's operations are primarily office-based and have relatively low water-related impacts compared to industrial sectors, Firstsource assesses water-related risks across its facilities and implements appropriate water management measures to minimize potential impacts on people, ecosystems, and the value chain. To support responsible water stewardship, Firstsource has implemented a range of water conservation and water quality management initiatives across its operations. These include the installation and operation of Sewage Treatment Plants (STPs), rainwater harvesting systems, water-efficient fixtures, leak detection mechanisms, and water monitoring practices aimed at optimizing water use and reducing wastewater generation. Where feasible, treated wastewater is reused for non-potable purposes, helping reduce freshwater demand. Firstsource also promotes responsible water management throughout its value chain through its Supplier Sustainability and Supply Chain Code of Conduct requirements. Suppliers are encouraged to comply with applicable environmental regulations and adopt water stewardship best practices that support sustainable water use and pollution prevention. To ensure water quality and safeguard employees' health, Firstsource conducts periodic testing of drinking water through

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Firstsource's operations are not water-intensive, but the company recognizes the importance of judicious water use and conservation across its facilities. During recent reporting years, Firstsource has implemented several water conservation and management measures to minimize risks related to water use and availability with the help of our Landlords- Installation of sensor-based water taps with accelerators to avoid water wastage. Use of recycled treated water for domestic purposes such as gardening, flushing, and HVAC cooling at offices in India and the Philippines. Implementation of rainwater harvesting systems at large office buildings to reduce reliance on freshwater sources. Transition from conventional taps to throttle flow and sensor-based taps to further minimize wastage. Use of environmentally friendly housekeeping supplies (Green Chemicals) for waterless urinals. These efforts have resulted in a significant decrease in water consumption across the

business. Metrics show a reduction in total water consumption over the years across office locations in India and the Philippines. Although water-related risks do not currently have substantive adverse effects on Firstsource, these proactive measures help mitigate potential future risks associated with water scarcity or regulatory changes concerning water use.

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Firstsource's operations are primarily office-based and do not involve manufacturing, packaging production, or other activities that typically result in significant plastic consumption or plastic waste generation. Consequently, while plastic-related environmental risks exist within our direct operations, they are not considered to have the potential for a substantive effect on the organization. Nevertheless, Firstsource recognizes the environmental impacts associated with plastic waste, particularly its contribution to pollution, resource depletion, and adverse effects on terrestrial and marine ecosystems. To minimize these risks, the Company promotes responsible consumption and waste management practices across its facilities. Measures include reducing the use of single-use plastics, encouraging reusable alternatives, segregating waste at source, and ensuring that plastic waste is disposed of or recycled through authorized waste management vendors in accordance with applicable regulations. Firstsource also raises employee awareness regarding responsible plastic use and supports sustainable procurement practices where feasible. Through these initiatives, the Company seeks to reduce plastic waste generation, improve recycling outcomes, and support its broader environmental sustainability objectives while maintaining compliance with relevant waste management requirements.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ United States of America

☒ Mexico

☒ Philippines

☒ South Africa

☒ United Arab Emirates

(3.1.1.9) Organization-specific description of risk

For the impact of extreme heat, Firstsource has assessed the anticipated changes in mean temperature across its global operations and evaluated the consequent effects on electricity demand to maintain optimal temperatures for employee comfort and data server functionality. Firstsource's data centers are located in key regions including India, the Philippines, South Africa, Mexico, the United States, UAE and the United Kingdom. Each site's climate projections have been analyzed for future temperature changes across various climate scenarios and timeframes. This assessment helps Firstsource proactively plan for increased cooling requirements and ensure resilience in its critical infrastructure and workplace environments amid expected climate shifts. High pressure on grid leads to disrupted supply of electricity at city or regional level. Wet- bulb temperature - beyond 35 °C leading to loss of productivity due to thermal discomfort, imminent heat strokes or death. Power supply is expected to be intermittent due to damage to power infrastructure and may disrupt services. Poor office connectivity for employees and productivity: Storms and floods due to cyclone is expected to affect employee health as well as their ability to commute to office.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Rising global temperatures increase incidence and intensity of heat stress, which adversely affects worker health, safety, and productivity. Heat stress can lead to heat exhaustion, stroke, and long-term physiological impairments, particularly for outdoor and non-air-conditioned settings. Urban heat island effects can worsen exposure in city locations. This threatens workforce wellbeing, increases absenteeism, lowers efficiency, and raises health-related costs. Operational Disruptions: Extreme heat can damage infrastructure and critical systems, causing downtime and repair expenses. Economic Impact: Productivity losses from heat stress may reach billions annually globally, reducing economic output substantially by end of century.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

265600000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

356900000

(3.1.1.25) Explanation of financial effect figure

The anticipated financial impact represents the estimated increase in operating expenditure associated with higher cooling and energy requirements resulting from rising temperatures across Firstsource's office-based operations. The assessment considers projected temperature increases at material operational locations, the share of energy costs within overall operating expenses, the proportion of HVAC systems in facility energy consumption, and the expected increase in cooling demand associated with higher temperatures. Based on climate scenario analysis and projected warming trends, increased HVAC-related energy consumption could result in an estimated long-term financial impact ranging from INR 26.6 crore (minimum) to INR 35.7 crore (maximum). The range reflects variation across climate scenarios and levels of temperature increase at key operational locations. The impact is expected to arise primarily from increased electricity consumption, cooling infrastructure requirements, and related facility operating costs.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

5561000000

(3.1.1.28) Explanation of cost calculation

The estimated response cost represents the planned investment required to mitigate the operational and financial impacts of rising temperatures across Firstsource's facilities. The cost includes facility energy audits, HVAC efficiency upgrades, renewable energy deployment and procurement initiatives, cooling infrastructure modernization, and operational resilience measures aimed at reducing future energy consumption and maintaining business continuity during periods of extreme heat. Based on the current adaptation and mitigation roadmap, the total investment required is estimated to range from INR 556 crore to INR 730 crore (USD 67-88 million) over the implementation period. These investments are expected to improve energy efficiency, reduce cooling-related operating costs, strengthen climate resilience across key locations, and support Firstsource's long-term sustainability and net-zero objectives.

(3.1.1.29) Description of response

Firstsource is responding to rising temperature risks through a combination of energy efficiency, facility resilience, and workforce protection measures. As an office-based business, the primary impact of higher temperatures is increased cooling demand, which can lead to higher energy consumption and operating costs across facilities. To address this risk, Firstsource plans to undertake facility energy audits, optimize and modernize HVAC systems, and increase the use of renewable energy through on-site solar installations and renewable power procurement. The response strategy also includes strengthening business continuity and heat-wave preparedness measures, maintaining adequate backup power systems to ensure uninterrupted operations during periods of increased grid stress, and enhancing workplace comfort and employee well-being through temperature-controlled work environments. Flexible work arrangements and hybrid working models further support operational resilience during extreme heat events. In the medium term, Firstsource intends to invest in cooling infrastructure upgrades, improve energy efficiency at higher-risk locations, and incorporate climate resilience considerations into facility planning and operational decision-making. These actions are expected to reduce cooling-related energy consumption, mitigate future cost increases associated with rising temperatures, and strengthen the resilience of operations globally. Cost of response: The estimated investment required for these measures ranges from approximately INR 556 crore to INR 730 crore (USD 67-88 million), covering energy audits, HVAC modernization, renewable energy deployment, and broader climate resilience initiatives.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Mexico

☒ Romania

☒ United Arab Emirates

☒ United States of America

- ☒ Australia
- ☒ South Africa

(3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

Firstsource operates a global network of office-based delivery centers that rely on access to reliable freshwater supplies for drinking water, sanitation, cafeterias, housekeeping, cooling systems, and general facility operations. Several of the Company's key offices are located in river basins and watersheds currently experiencing High to Extremely High Water Stress, including the India East Coast Basin (Bengaluru and Chennai), Krishna Basin (Hyderabad and Vijayawada), Yamuna sub-basin of the Ganges-Brahmaputra Basin (Gurugram), Banas/Morel sub-basin (Jaipur), the Río Verde-Moctezuma Basin (Mexico City), Groot Berg Basin (Cape Town), UAE Coastal Basin (Dubai), and select locations in California and Colorado. Increasing water stress in these basins may result in reduced water availability, restrictions on municipal water supply, increased competition for water resources, and rising water procurement and treatment costs. Such conditions could affect the continuity of facility operations, employee health and well-being, sanitation and hygiene standards, and the ability to maintain a productive workplace environment. Water stress could also increase operational expenditure through higher water tariffs, investments in water conservation infrastructure, alternate water sourcing arrangements, and enhanced water treatment requirements. In severe cases, prolonged water shortages or regulatory restrictions on water withdrawals may disrupt office operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Other, please specify :Decreased revenues due to reduced production capacity & Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Several Firstsource locations operate in basins with “Extremely High” or “High” water stress and groundwater depletion risks (e.g., Chennai, Bangalore, Hyderabad, Gurugram, Cape Town). These conditions expose the business to potential water supply interruptions, increasing operational costs, regulatory scrutiny, and reputational challenges. These locations been facing an acute water crisis, aggravated by declining rainfall and rapid urban growth. The city relies heavily on both groundwater reserves and surface water bodies, which are under severe stress due to over-extraction and pollution. Water stress in the said River basins has particularly impacted the financial position of businesses, including Firstsource, during the reporting period. Financial and Operational Impacts: Risk of water shortages impacting office and data center operations, potentially causing service disruptions. This scarcity may lead to increased operational costs, primarily driven by water price hikes resulting from supply-demand imbalances. Additionally, disruptions such as employee absenteeism and delayed deliveries from suppliers have adversely affected service delivery and reduced productivity, ultimately impacting revenue generation. Rising costs from sourcing alternative water supplies, such as tanker water or recycled water systems. Increased compliance expenses related to stricter water use regulations and reporting obligations. Regulatory compliance with water use restrictions imposed by local and regional authorities during times of stress.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

12525000

(3.1.1.28) Explanation of cost calculation

The estimated response cost of INR 12.53 million (₹1.25 crore) represents the investments required to strengthen water resilience and reduce exposure to water stress across operational locations identified as being in medium-high, high, and extremely high water-stressed regions. The cost estimate is based on the implementation of water stewardship initiatives, including installation and maintenance of water-efficient fixtures, leak detection and monitoring systems, rainwater harvesting infrastructure, water metering and consumption tracking, awareness and conservation programs, periodic water risk assessments, and water reuse and recycling measures where technically feasible. The response cost also includes expenditure associated with enhanced monitoring, supplier and facility engagement, and implementation of site-specific measures to improve water-use efficiency and reduce dependence on stressed water resources.

(3.1.1.29) Description of response

Firstsource is addressing water stress risks through a proactive water stewardship and resource-efficiency strategy focused on locations identified in medium-high, high, and extremely high water-stressed regions. The company conducts periodic water risk assessments using tools such as the WWF Water Risk Filter and integrates water-related considerations into its environmental management and business continuity processes. Key response measures include the installation of water-efficient fixtures, leak detection and prevention programs, water metering and monitoring systems, rainwater harvesting infrastructure, and employee awareness initiatives to promote responsible water consumption. Where feasible, Firstsource also supports water reuse and recycling practices to reduce dependence on freshwater resources. The organization continuously monitors water withdrawal, consumption, and discharge performance and implements site-specific actions to improve water-use efficiency and strengthen resilience to future water availability constraints. These measures are designed to reduce operational exposure to water stress, mitigate potential increases in water procurement costs, support regulatory compliance, and enhance long-term business resilience in water-stressed regions. Through these initiatives, Firstsource aims to lower water intensity, improve resource efficiency, and reduce the projected financial impacts associated with water scarcity and increasing water-related risks across its operational footprint.

Plastics

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☒ Non-compliance with regulation and legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Puerto Rico |
| ☒ Mexico | ☒ South Africa |
| ☒ Romania | ☒ United Kingdom |
| ☒ Australia | ☒ Trinidad and Tobago |
| ☒ Philippines | ☒ United Arab Emirates |
| ☒ United States of America | |

(3.1.1.9) Organization-specific description of risk

Firstsource operates across multiple jurisdictions where regulations governing plastic use, plastic waste management, recycling, producer responsibility, and single-use plastics continue to evolve. The introduction of stricter plastic-related regulations could increase compliance obligations, reporting requirements, administrative costs, and expectations regarding plastic waste management across operational locations. Although Firstsource is a service-based organization and plastics are not a material input to its core business operations, failure to comply with applicable plastic waste management and recycling regulations could result in regulatory penalties, increased operating costs, reputational impacts, and stakeholder scrutiny. The risk may also extend to supplier and facility management practices, particularly where third-party vendors handle waste collection, recycling, or disposal activities. As governments continue to strengthen circular economy policies and Extended Producer Responsibility (EPR) frameworks, additional requirements may emerge relating to waste segregation, recycling documentation, plastic reduction initiatives, and reporting transparency.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Fines, penalties or enforcement orders

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

☒ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Changes in plastics-related regulations, including restrictions on single-use plastics, waste management requirements, recycling obligations, and extended producer responsibility (EPR) frameworks, may increase compliance and operational costs across Firstsource's global operations. Failure to comply with applicable regulations could result in regulatory penalties, corrective action costs, increased monitoring and reporting requirements, and potential reputational impacts. As stakeholder expectations and regulatory requirements continue to evolve, the company may incur additional expenditure to strengthen waste management practices, improve traceability of plastic waste streams, engage authorized recyclers, implement enhanced reporting processes, and adopt sustainable alternatives to plastic-based materials where applicable. These requirements could increase operating expenses and administrative costs over time. While plastics are not a material input to Firstsource's core business operations, non-compliance with evolving regulations could adversely affect financial performance through fines, remediation costs, contractual implications, and increased compliance expenditure. The company's environmental management systems, Zero Waste to Landfill initiatives, waste segregation practices, and circularity-focused programs are intended to mitigate these risks and support continued compliance with applicable regulations.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

5000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

15000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

5000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

15000000

(3.1.1.25) Explanation of financial effect figure

The estimated financial impact reflects potential compliance costs associated with evolving plastics regulations, including enhanced waste management requirements, third-party compliance verification, regulatory reporting, audits, waste segregation infrastructure, employee awareness programs, and potential penalties for non-compliance. The impact range also considers potential increases in costs associated with sourcing sustainable alternatives to single-use plastics and strengthening waste management processes across operational locations.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

3000000

(3.1.1.28) Explanation of cost calculation

The response cost includes investments in waste segregation infrastructure, employee awareness and training programs, waste tracking and reporting mechanisms, engagement with authorized recyclers, vendor due diligence, compliance monitoring, and initiatives supporting the organization's Zero Waste to Landfill and circularity objectives. These measures help ensure ongoing compliance with applicable plastic waste regulations while reducing potential regulatory and reputational risks.

(3.1.1.29) Description of response

Firstsource manages plastics-related regulatory risk through its broader environmental management and waste stewardship programs. The company promotes responsible waste segregation, recycling, circular economy practices, reduction of unnecessary single-use plastics, and engagement with authorized waste management vendors. Through its Zero Waste to Landfill commitment, periodic compliance reviews, and environmental management systems, Firstsource aims to strengthen regulatory compliance, improve waste diversion performance, and reduce exposure to evolving plastics legislation across its operating geographies.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☒ Unsuccessful investment in new technologies

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Mexico

☒ Australia

☒ Philippines

☒ South Africa

☒ United Kingdom

☒ Trinidad and Tobago

☒ United Arab Emirates

☒ United States of America

(3.1.1.9) Organization-specific description of risk

Firstsource is committed to mitigating climate-related impacts by adopting energy-efficient IT equipment and increasing the use of green facilities/buildings. In pursuit of this goal, we perceive the following technology-related risks: Rising costs due to the shift to such low-emission technologies. Investment loss in new technology, i.e., newer computing technology involving lower emissions while generating more computing power, or the cost of not transitioning to new technologies. Slow advancement/ innovations in renewable energy and clean energy technology to meet Firstsource's long-term sustainability goals

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

☒ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Investments in digital transformation, automation, renewable energy, or sustainability technologies carry the risk of: Technology becoming outdated quickly. Implementation challenges resulting in poor ROI. Disruption of existing workflows causing operational inefficiencies. Financial strain from sunk costs or unanticipated maintenance. Failure to adopt emerging technologies may also lead to loss of competitive advantage or regulatory compliance gaps.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.29) Description of response

As an organization that provides outsourcing solutions to our clients, we are dependent on global technology developments to provide more energy efficient equipment to operate on. We do look at software changes that we can make to reduce energy usage, but hardware is an area that we are relying on others to develop.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Other acute physical risk, please specify :Extreme Weather Events (Beyond Heat)- Cyclone, hurricane, typhoon

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ India
- ☒ Mexico
- ☒ Philippines
- ☒ United States of America

(3.1.1.9) Organization-specific description of risk

Physical risks such as floods, storms, droughts, and cyclones may cause direct damage, supply chain interruptions, and increased insurance and recovery costs. Acute Physical risk emerging from Cyclones can lead to increased severity of extreme weather events, such as floods etc. and affect our operations near the coastlines by flooding our sites, destroying property & infrastructure etc. If our workforce is disrupted, we may not be able to continue operating the services for our customers, which could also put us at legal risks for failing to fulfil our commitments to them. These events are growing more frequent and severe with climate change, posing risk to facilities, logistics, and workforce safety.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Closure of operations

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Likely

(3.1.1.14) Magnitude

Select from:

- ☒ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Physical climate risks, particularly riverine flooding affecting Firstsource's Mumbai delivery centers and tropical cyclone exposure at certain offshore delivery locations, may increase operating expenditures through business continuity measures, infrastructure resilience investments, insurance costs, and potential disruption-related productivity losses. While current direct asset damage risk remains limited across most Indian facilities, recurring extreme weather events could constrain revenue generation and increase operating costs over the medium to long term. Financial Position: Potential damage to leased office and data center infrastructure managed by landlords and increased insurance premiums could temporarily affect asset valuation and increase capital expenditure requirements. Mitigation investments to enhance resilience and business continuity capabilities may also affect capital allocation. Financial Performance: Disruptions caused by these events may result in revenue losses from downtime or service interruptions, increased operational costs related to emergency response, repairs, and risk mitigation, as well

as potential penalties for non-compliance with service level agreements. However, robust business continuity planning and diversified geographic footprint provide some risk mitigation.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

20600000

(3.1.1.28) Explanation of cost calculation

Firstsource estimates that the annual cost of responding to identified physical climate risks could be approximately ₹4.7 crore by 2030, primarily driven by increased water procurement costs associated with water stress (₹2.6 crore) and productivity losses and business continuity measures resulting from extreme precipitation events (₹2.1 crore). Additional expenditure may also be required for cooling infrastructure, HVAC efficiency improvements, flood resilience measures, backup power systems, and other climate adaptation initiatives. Based on current assessments, the financial impact is considered moderate, with implications for operating expenditures and business continuity planning.

(3.1.1.29) Description of response

Firstsource has fully implemented a robust Business Continuity Management System (BCMS) aligned with ISO 22301:2019 standards, enabling the organization to quickly recover from climatic catastrophes such as cyclones and floods. We have established detailed business continuity and disaster recovery plans covering all operational centers, ensuring that disruptions are localized and do not significantly impact other regions simultaneously. Our geographically diversified operations and comprehensive risk mitigation strategies support resilience and rapid restoration of services, minimizing financial and operational impacts.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Other policy risk, please specify :Energy Supply Risks

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Mexico

☒ Romania

☒ Australia

☒ Philippines

☒ South Africa

☒ United Kingdom

☒ Trinidad and Tobago

☒ United Arab Emirates

☒ United States of America

(3.1.1.9) Organization-specific description of risk

Firstsource's reliance on stable energy supplies exposes the business to potential volatility in energy prices, availability, and regulatory changes such as evolving emissions standards for power generation. Interruptions or increases in energy prices could elevate operational costs and impact the efficiency of our service delivery centers.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Change in revenue mix and sources

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

☒ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Climate-related disruptions to energy supply, including grid outages caused by extreme weather events and increasing electricity demand from rising temperatures, could affect operational continuity across Firstsource's delivery centers. The resulting impacts may include higher energy costs, productivity losses, business interruption, and increased investment requirements for backup power and energy resilience infrastructure. The financial impact is expected to be moderate, primarily through increased operating expenditure and resilience-related capital investments.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ No

(3.1.1.26) Primary response to risk

Engagement

☒ Engage with suppliers

(3.1.1.29) Description of response

To address energy supply risks arising from climate-related disruptions and electricity price volatility, Firstsource is increasing the procurement of renewable electricity through Power Purchase Agreements (PPAs), International Renewable Energy Certificates (I-RECs), and domestic Renewable Energy Certificates (RECs) for U.S. operations. These measures are complemented by business continuity arrangements, including backup power infrastructure and energy efficiency initiatives, to enhance operational resilience, reduce dependence on conventional grid electricity, and manage long-term energy costs.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk8

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Australia

☒ Philippines

☒ Puerto Rico

☒ South Africa

☒ United Kingdom

☒ Trinidad and Tobago

☒ United Arab Emirates

☒ United States Minor Outlying Islands

(3.1.1.7) River basin where the risk occurs

Select all that apply

- ☒ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

Flooding presents a physical climate risk to Firstsource's operations, particularly at facilities located in areas exposed to coastal and riverine flood hazards. The assessment identified exposure across multiple operating geographies, including India, the United States, the United Kingdom, the Philippines, Australia, South Africa, the United Arab Emirates, Trinidad & Tobago, and Puerto Rico. Flood events may disrupt business operations through temporary site closures, restricted employee access, damage to facility infrastructure and IT equipment, interruptions to power and telecommunications services, and increased maintenance and insurance costs. For a business process management company, prolonged disruption could impact service delivery, customer commitments, workforce productivity, and business continuity. The highest concentrations of riverine flood exposure were identified across several Indian locations (including Bengaluru, Mumbai, Hyderabad, Vijayawada, Coimbatore, and Pondicherry), while coastal flood exposure was observed in locations across India, the Philippines, South Africa, Australia, the UAE, the UK, the USA, Puerto Rico, and Trinidad & Tobago.

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term
- ☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- ☒ Very likely

(3.1.1.14) Magnitude

Select from:

- ☒ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Coastal and riverine flooding may adversely affect Firstsource's financial position, financial performance, and cash flows through operational disruptions across flood-exposed delivery centers and offices. Potential impacts include temporary facility shutdowns, reduced employee accessibility, disruption to utility and telecommunications services, damage to physical infrastructure and IT equipment, increased maintenance and repair costs, and higher insurance premiums. Flood events may also result in increased expenditure on business continuity measures, emergency response activities, alternative workplace arrangements, and resilience upgrades to facilities. Prolonged or severe flooding could affect service delivery performance, productivity, customer commitments, and revenue generation in impacted locations. Over the medium- to long-term, increases in the frequency and severity of extreme precipitation events and flooding may require additional investment in climate adaptation measures, site resilience improvements, infrastructure protection, and disaster recovery capabilities. These factors could increase operating costs and capital expenditure requirements while creating potential adverse effects on cash flows in affected geographies. However, Firstsource's distributed delivery model, remote working capabilities, business continuity planning processes, and climate risk management framework are expected to help reduce the magnitude of potential financial impacts from flood-related events.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

20875000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

62625000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

41750000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

52187500

(3.1.1.25) Explanation of financial effect figure

The anticipated financial impact represents the potential costs associated with coastal and riverine flood events affecting Firstsource's operational locations identified as exposed to flood hazards. The estimated impact range of INR 20.88 million to INR 62.63 million, with a midpoint estimate of INR 41.75 million, considers potential operational disruptions arising from temporary facility closures, employee accessibility challenges, service delivery interruptions, damage to office infrastructure and IT equipment, emergency response measures, insurance-related costs, and recovery activities. The assessment is based on the number of flood-exposed locations identified through the physical climate risk assessment across multiple geographies, the office-based nature of operations, projected increases in extreme precipitation and flooding events under future climate scenarios, and the potential duration and severity of disruption. The financial impact reflects both direct costs (facility repairs, remediation, and recovery expenditures) and indirect costs (lost productivity, business continuity measures, alternative workspace arrangements, and increased operating expenses). The wide range reflects uncertainty regarding the frequency, intensity, and geographic extent of future flood events.

(3.1.1.26) Primary response to risk

Policies and plans

☒ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

20000000

(3.1.1.28) Explanation of cost calculation

The estimated response cost represents planned investments to strengthen resilience against coastal and riverine flooding across flood-prone operational locations. The cost includes business continuity planning, emergency preparedness measures, disaster recovery capabilities, enhanced remote working infrastructure, backup power and telecommunications arrangements, facility resilience assessments, employee safety measures, periodic climate risk assessments, and site-level flood mitigation initiatives where required. The estimated response cost is lower than the potential financial impact because mitigation efforts are targeted toward reducing operational disruption and improving preparedness at high-risk locations rather than eliminating the risk entirely.

(3.1.1.29) Description of response

Firstsource is strengthening resilience to coastal and riverine flooding through a combination of business continuity, operational, and infrastructure-focused measures. The company maintains business continuity and disaster recovery plans across its delivery locations and leverages a distributed operating model and remote-working capabilities to minimize service disruptions during extreme weather events. Periodic climate risk assessments are conducted to identify flood-prone locations and evaluate potential impacts on operations, employees, and critical infrastructure. Mitigation measures include emergency response preparedness, backup power and connectivity arrangements, employee safety protocols, alternate workplace strategies, and ongoing monitoring of physical climate risks. Where required, site-specific resilience measures are evaluated to enhance preparedness for flood-related events. These actions are intended to reduce operational downtime, protect critical assets, maintain service continuity for customers, and strengthen the organization's long-term climate resilience.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

73000000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 100%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

73000000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 100%

(3.1.2.7) Explanation of financial figures

The amount vulnerable to physical climate risks represents the proportion of Firstsource's revenue generated through operations exposed to heat-related climate impacts. As a people-intensive, office-based business, increasing temperatures and extreme heat events can influence workforce productivity, employee well-being,

energy demand for cooling, business continuity, and service delivery performance across operational locations. Accordingly, the revenue associated with these operations has been considered vulnerable to physical climate risks. The percentage reflects the share of the company's operational footprint identified as exposed to heat stress through the physical climate risk assessment.

Water

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

49421000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 61-70%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

49421000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ 61-70%

(3.1.2.7) Explanation of financial figures

The amount vulnerable to physical water-related risks represents the share of revenue associated with operational locations situated in medium-high, high, and extremely high water-stressed regions. Water stress assessments conducted using location-based water risk screening identified that approximately 67.7% of active

operating locations are exposed to elevated water-related risks. These facilities may be affected by reduced water availability, increasing water procurement costs, regulatory restrictions, and operational disruptions. Accordingly, the vulnerable revenue amount was estimated by applying the proportion of locations exposed to water stress to the company's total revenue. The calculation is intended to reflect potential exposure rather than actual financial loss and supports the organization's water risk management and resilience planning activities.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

United Arab Emirates

☒ Other, please specify :Arabian Peninsula

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.45%) exposed to substantive water risk. This arid region faces extreme water scarcity, limited renewable water resources, and increasing demand pressures, potentially impacting approximately ₹1.38 billion in revenue from operational disruptions.

Row 2

(3.2.1) Country/Area & River basin

Australia

☒ Other, please specify :Australia, East Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.45%) exposed to substantive water risk. This arid region faces extreme water scarcity, limited renewable water resources, and increasing demand pressures, potentially impacting approximately ₹1.38 billion in revenue from operational disruptions.

Row 3

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :California

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Four facilities (5.80%) exposed to substantive water risk. This region faces chronic water scarcity, prolonged drought conditions, groundwater depletion, and competing demands from agriculture, industry, and urban centers, impacting ₹5.54 billion in revenue.

Row 4

(3.2.1) Country/Area & River basin

Puerto Rico

☒ Other, please specify :Caribbean

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (2.90%) at substantial water risk. Limited freshwater resources, seasonal water availability, hurricane impacts, and salt-water intrusion threaten operational continuity with potential revenue exposure of ₹2.77 billion.

Row 5

(3.2.1) Country/Area & River basin

Trinidad and Tobago

☒ Other, please specify :Caribbean Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (2.90%) exposed to water risk. Coastal water stress, limited freshwater availability, hurricane-related disruptions, and seasonal variability could impact approximately ₹2.77 billion in revenue.

Row 6

(3.2.1) Country/Area & River basin

Romania

☒ Danube

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.45%) faces substantial water risk. Seasonal water variability, transnational water disputes, pollution concerns, and competing demands from multiple countries affect operational reliability with ₹1.38 billion revenue at risk.

Row 7

(3.2.1) Country/Area & River basin

United Kingdom

☒ Other, please specify :England and Wales

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

6

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Six facilities (8.70%) exposed to substantive water risk. High population density, seasonal availability challenges, increasing water stress, water quality degradation, and droughts threaten operations impacting ₹8.31 billion in revenue.

Row 8

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Great Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin*Select from:*☒ 1-25%**(3.2.10) % organization's total global revenue that could be affected***Select from:*☒ 1-10%**(3.2.11) Please explain**

One facility (1.45%) at risk. Severe groundwater depletion, closed basin drainage constraints, chronic water scarcity, and limited renewable resources pose substantial threats, affecting approximately ₹1.38 billion in revenue.

Row 9**(3.2.1) Country/Area & River basin**

United States of America

☒ Other, please specify :Gulf of Mexico, North Atlantic Coast**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin***Select all that apply*☒ Direct operations**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin****(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Three facilities (4.35%) exposed to water risk. Coastal water stress, hurricane and storm surge impacts, saltwater intrusion, and seasonal flooding could disrupt operations impacting ₹4.15 billion in revenue

Row 10

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :India East Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

8

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 11-20%

(3.2.11) Please explain

Eight facilities (11.59%) exposed to substantive water risk with ₹11.08 billion revenue at risk. The basin experiences intense water stress from competing demands (agriculture, industry, urban consumption), monsoon-dependent variability, and groundwater depletion affecting multiple facilities.

Row 11

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :India West Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Five facilities (7.25%) exposed to water risk with ₹6.92 billion revenue exposure. Monsoon dependency, seasonal water variability, rapid industrial growth, urban expansion, and groundwater stress pose significant operational challenges.

Row 12

(3.2.1) Country/Area & River basin

Ireland

☒ Other, please specify :Ireland

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Three facilities (4.35%) exposed to water risk. Water quality degradation, agricultural competition for resources, changing precipitation patterns, and seasonal availability variations could impact approximately ₹4.15 billion in revenue.

Row 13

(3.2.1) Country/Area & River basin

India

☒ Krishna

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (2.90%) exposed to water risk with ₹2.77 billion revenue exposure. Interstate water disputes, agricultural extraction pressures, uneven seasonal distribution, and competing state demands affect operational continuity

Row 14

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Mississippi - Missouri

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Five facilities (7.25%) exposed to substantive water risk. Drought periods, extreme flooding, seasonal variability, intensive agricultural competition, and climate-driven water availability challenges impact ₹6.92 billion in revenue.

Row 15

(3.2.1) Country/Area & River basin

Philippines

☒ Other, please specify :Phillipines

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Five facilities (7.25%) at risk with ₹6.92 billion revenue exposure. Typhoon-related flooding, seasonal water availability fluctuations, water quality degradation from tropical storms, and rapid urbanization affect operational continuity.

Row 16

(3.2.1) Country/Area & River basin

Mexico

☒ Verde

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.45%) faces water risk. Water scarcity, competing agricultural and industrial demands, seasonal variability, and drought conditions could impact approximately ₹1.38 billion in revenue.

Row 17

(3.2.1) Country/Area & River basin

United Kingdom

☒ Other, please specify :Scotland

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Five facilities (7.25%) exposed to water risk. Changing precipitation patterns, water quality issues, seasonal variations, and increasing water stress threaten operations with potential revenue impact of ₹6.92 billion.

Row 18

(3.2.1) Country/Area & River basin

South Africa

☒ Other, please specify :South Africa, West Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin*Select from:*☒ 1-25%**(3.2.10) % organization's total global revenue that could be affected***Select from:*☒ 1-10%**(3.2.11) Please explain**

Three facilities (4.35%) exposed to water risk. Severe water scarcity, competing demands between urban, agricultural, and industrial sectors, and drought conditions could impact ₹4.15 billion in revenue.

Row 19**(3.2.1) Country/Area & River basin**

United States of America

☒ St. Lawrence**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin***Select all that apply*☒ Direct operations**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin**

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.45%) at risk. Water availability fluctuations, quality concerns, seasonal variations, and competing demands affect operational reliability with approximately ₹1.38 billion revenue exposed.

Row 20

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :United States, North Atlantic Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Three facilities (4.35%) at risk with ₹4.15 billion revenue exposure. Coastal water stress, hurricane impacts, saltwater intrusion, seasonal flooding, and competing urban water demands affect operational continuity

Row 21

(3.2.1) Country/Area & River basin

India

☒ Ganges - Brahmaputra

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (2.90%) exposed to water risk with ₹2.77 billion revenue exposure. Monsoon variability, competing multi-state demands, population pressures, industrial growth, and seasonal flooding variations affect operations.

Row 22

(3.2.1) Country/Area & River basin

India

☒ Cauvery River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ 1-10%

(3.2.11) Please explain

Four facilities (5.80%) exposed to substantive water risk with ₹5.54 billion revenue at risk. This basin experiences critical water stress from interstate disputes, excessive agricultural extraction, uneven seasonal distribution, and competing state demands affecting multiple facilities.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☒ No

(3.3.3) Comment

During the reporting year, the organization was not subject to any fines, enforcement orders, sanctions, settlements, or other penalties related to violations of water-related laws, regulations, permits, or standards. The organization maintains processes and controls to monitor compliance with applicable water-related regulatory requirements across its operations and is not aware of any material water-related regulatory non-compliance incidents during the reporting period.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Move to more energy/resource efficient buildings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ Australia
- ☒ India
- ☒ United Kingdom

(3.6.1.8) Organization specific description

As of FY2025-26, Firstsource operates LEED-certified facilities in India and one NABERS-certified facility in Australia. The organization is also evaluating the expansion of green building certifications, including LEED, NABERS, and BREEAM-equivalent standards, across new and existing facilities. In total, 9 out of 18 centers across India have attained LEED certification for their sustainable infrastructure, and our center in Australia has earned NABERS certification, reflecting high standards of energy and environmental performance. Additionally, Firstsource's UK centers have achieved ISO 50001:2018 certification, reflecting adherence to international standards for systematic energy management. These initiatives demonstrate Firstsource's commitment to improving energy efficiency and minimizing environmental impact while maintaining operational excellence.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Firstsource expects LEED-certified and green building facilities to positively influence its financial position and long-term cash flows through improved operational efficiency, reduced utility costs, and lower carbon-related expenses. LEED-certified buildings typically incorporate energy-efficient lighting, HVAC systems, water conservation measures, and improved building management practices, which help reduce electricity and water consumption over the asset lifecycle. As Firstsource continues to expand the use of renewable energy and improve the sustainability performance of its facilities, LEED-aligned workplaces are expected to complement these efforts by reducing overall energy demand and supporting the company's Net Zero transition strategy. This can lower operating expenditures associated with energy consumption and enhance resilience against future energy price volatility. Additionally, LEED-certified facilities contribute to reduced Scope 2 emissions, supporting Firstsource's climate commitments and helping mitigate potential regulatory, carbon pricing, and compliance-related costs. Green buildings may also enhance asset value, improve occupancy attractiveness, support employee wellbeing and productivity, and strengthen the company's reputation among clients, investors, and other stakeholders increasingly seeking sustainable business partners. Over the medium to long term, Firstsource expects these benefits to contribute positively to financial performance through operating cost savings, reduced climate-related risks, stronger client confidence, and improved alignment with ESG and sustainability expectations, thereby supporting sustainable business growth and long-term value creation.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

100000000

(3.6.1.25) Explanation of cost calculation

Costs primarily relate to green building certification fees, implementation of energy- and water-efficiency measures, building upgrades, sustainable fit-outs, and ongoing monitoring and maintenance requirements. In leased facilities, expenditures may also include collaboration with landlords to support LEED certification and performance improvements. Costs are generally offset through reduced energy, water, and facility operating expenses over time.

(3.6.1.26) Strategy to realize opportunity

Firstsource prioritizes occupancy of LEED-certified or equivalent green buildings where feasible and works collaboratively with landlords and facility partners to improve environmental performance across occupied sites. The company integrates energy efficiency, water conservation, waste management, and indoor environmental quality considerations into facility operations to reduce environmental impacts, enhance employee wellbeing, and support its Net Zero objectives.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

☒ Mexico

☒ Australia

☒ South Africa

☒ United Kingdom

☒ United Arab Emirates

☒ United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☒ All river basins within selected countries/areas

(3.6.1.8) Organization specific description

In FY 25-26, Climate Risk Assessment was conducted in 2026 across 100% of our existing and new sites which showcased 33 centers that are now classified as water stressed. We have progressed in optimizing water usage by installing low-flow fixtures and rainwater harvesting (though Landlords) where feasible. Additionally,

Firstsource focuses on water recycling and reuse initiatives, including utilizing greywater for landscaping and cooling systems. Regular water audits are planned to identify further reduction opportunities, driving both environmental benefits and operational cost savings. We continue to implement water-efficiency measures across our facilities based on local infrastructure and operating conditions. To support water reuse and reduce freshwater demand, our operational centers are equipped with multiple conservation measures: Rainwater harvesting facilities at select premises capture rainfall for landscaping and non-potable operations, further reinforcing our on-site water conservation capability. Water-efficient fixtures including low-flow aerators, sensor-based taps, waterless urinals, urinal sensors, and dual-flush toilets deliver meaningful reductions in water consumption without compromising functionality or hygiene. Beyond operations, we actively participate in waterbody restoration projects to conserve vital water resources and support local ecosystems, strengthening our environmental responsibility and alignment with global sustainability goals.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Firstsource recognizes water stress as a material environmental consideration in certain geographies where it operates. The adoption of sustainable building practices, including LEED-certified facilities and water efficiency initiatives, presents an opportunity to reduce dependence on municipal water supplies and enhance operational resilience in water-stressed regions. LEED-certified buildings incorporate water conservation measures such as low-flow fixtures, efficient landscaping, water monitoring systems, and the use of recycled or harvested water where feasible. These measures help reduce overall freshwater consumption and mitigate risks

associated with water scarcity, supply disruptions, and increasing water costs. Over the medium to long term, improved water efficiency is expected to generate operational cost savings through reduced water procurement, treatment, and wastewater management expenses. It also reduces the potential financial impacts associated with water shortages, regulatory restrictions, and infrastructure-related disruptions that could affect business continuity in water-stressed locations. Furthermore, proactive water stewardship strengthens Firstsource's environmental performance, supports compliance with evolving sustainability expectations, and enhances stakeholder confidence. By reducing exposure to water-related risks and improving resource efficiency across its facilities, Firstsource expects to strengthen long-term cash flow stability, support sustainable business growth, and improve resilience against future climate-related water challenges. Anticipated financial effect: Reduced water utility costs, lower operational disruption risks, improved business continuity in water-stressed regions, avoidance of future water-related compliance costs, and enhanced long-term operational resilience.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

2000000

(3.6.1.25) Explanation of cost calculation

Costs include water-efficiency retrofits, leak detection systems, low-flow fixtures, smart metering, water monitoring technologies, and implementation of water conservation programs in water-stressed locations. Additional costs may arise from facility improvements or water recycling initiatives.

(3.6.1.26) Strategy to realize opportunity

Firstsource incorporates water stewardship considerations into facility management programs, particularly in locations exposed to water stress. The company seeks to reduce freshwater consumption through conservation measures, monitoring, awareness initiatives, and collaboration with facility partners. These actions support operational resilience, reduce exposure to water scarcity risks, and contribute to long-term resource efficiency.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

- ☒ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ India ☒ United States of America
- ☒ Romania
- ☒ Australia
- ☒ Philippines
- ☒ United Kingdom

(3.6.1.8) Organization specific description

Firstsource is committed to increasing the share of renewable energy within its energy portfolio through the procurement of clean energy from external sources and the implementation of energy management initiatives. This approach supports the company's broader sustainability objectives, reduces exposure to carbon-intensive energy sources, and demonstrates responsible environmental stewardship while ensuring business continuity. In FY2025-26, Firstsource consumed 186,823 GJ of energy globally, of which 40,645 GJ was derived from renewable sources, representing a renewable energy mix of 21.8%. Renewable energy use increased by approximately 41% year-on-year, rising from 28,846 GJ in FY2024-25 to 40,645 GJ in FY2025-26. During the reporting year, all UK offices and the Mumbai 4D facility continued to operate on clean/green electricity, demonstrating Firstsource's ongoing commitment to decarbonizing its operations. The continued transition toward renewable energy has contributed to a reduction in the carbon intensity of the company's energy consumption and supported a 7.01% reduction in Scope 2 emissions compared to the previous year, advancing progress toward Firstsource's SBTi-aligned Net Zero targets. By expanding renewable energy procurement and improving energy performance, Firstsource is enhancing resilience, reducing climate-related impacts, and creating long-term environmental value.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Across its 10 operating geographies, renewable energy sourcing opportunities vary depending on local grid infrastructure, regulatory frameworks, landlord arrangements, and renewable energy market maturity. To address these differences, Firstsource adopts a region-specific strategy that combines renewable energy procurement mechanisms, clean energy supply contracts, landlord engagement, and market-based instruments to progressively increase renewable energy consumption across its global operations. In India, renewable energy sourcing reached approximately 84% of total electricity consumption, driven primarily through the procurement of International Renewable Energy Certificates (I-RECs). Across the United Kingdom, 100% of energy consumption is sourced from green or clean energy supply, reflecting successful collaboration with landlords and energy providers. In Australia, renewable energy currently represents 10% of total energy consumption, with ongoing efforts to increase this share as renewable energy markets continue to mature. In Romania, active engagement with landlords and facility partners has enabled continued progress in expanding renewable energy sourcing, while in the Philippines, renewable energy procurement remains constrained by local market and infrastructure limitations; however, Firstsource continues to evaluate emerging opportunities and innovative sourcing solutions. Increasing the share of renewable energy across operations is expected to positively impact Firstsource's financial position and long-term cash flows by reducing exposure to carbon-intensive electricity, mitigating the risk of future carbon-related costs, and improving energy cost predictability. As renewable energy adoption grows, the company expects further reductions in Scope 2 emissions, supporting compliance with evolving stakeholder, customer, and regulatory expectations. Over the medium to long term, this transition is anticipated to contribute to lower operational risks, enhanced energy security, stronger ESG performance, and improved competitiveness in markets where clients increasingly value low-carbon service providers. Renewable energy adoption also supports business continuity and strengthens Firstsource's ability to deliver sustainable value creation while advancing its climate and decarbonization objectives.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

50000000

(3.6.1.25) Explanation of cost calculation

Costs include procurement of renewable electricity, renewable energy certificates (I-RECs), green energy tariffs, potential power purchase agreements, and resources dedicated to renewable energy sourcing and management. Costs vary by geography depending on renewable energy market maturity, availability, and regulatory frameworks.

(3.6.1.26) Strategy to realize opportunity

Across its operating geographies, Firstsource pursues a location-specific renewable energy strategy that considers local market conditions, infrastructure availability, and regulatory requirements. The company increases renewable energy sourcing through green electricity procurement, renewable energy certificates, supplier engagement, and landlord collaboration. Priority is given to locations where renewable energy solutions are commercially viable and capable of delivering meaningful reductions in Scope 2 emissions.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Improved supply chain engagement

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Puerto Rico |
| ☒ Mexico | ☒ South Africa |
| ☒ Romania | ☒ United Kingdom |
| ☒ Australia | ☒ Trinidad and Tobago |
| ☒ Philippines | ☒ United Arab Emirates |
| ☒ United States of America | |

(3.6.1.8) Organization specific description

During FY2025-26, Firstsource assessed 77% of its suppliers, representing 76.52% of total procurement spend, with a focus on existing, new, and business-critical vendors. This strategic approach enhanced visibility into supplier sustainability performance, environmental practices, and compliance requirements across a substantial portion of the company's supply chain. Through rigorous supplier assessments and continuous engagement, Firstsource strengthens supply chain resilience, promotes responsible sourcing, improves climate-related risk management, and supports emissions reduction efforts across its value chain. Integrating ESG considerations into procurement decisions enables the company to collaborate with suppliers that align with its sustainability objectives, contribute to Scope 3 emissions management, and support progress toward its SBTi-aligned Net Zero commitments. By fostering responsible business practices throughout its supply chain, Firstsource creates long-term value, enhances supplier accountability, and advances a more sustainable and resilient procurement ecosystem.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

By assessing 77% of suppliers representing 76.52% of procurement spend, Firstsource has enhanced visibility into the sustainability performance of a significant portion of its supply chain. Improved supplier oversight and ESG assessments help reduce risks associated with supply disruptions, regulatory non-compliance, and reputational impacts. This contributes to operational stability, improved sourcing decisions, and cost efficiencies, supporting profitability and long-term value creation. Financial Position- Strengthening sustainability performance across suppliers representing over three-quarters of procurement spend reinforces Firstsource's overall ESG profile and supply chain resilience. This enhances stakeholder confidence, supports customer and investor expectations regarding responsible sourcing, and demonstrates robust management of climate-related and operational risks, thereby strengthening the company's long-term financial position. Cash Flows- Proactive supplier engagement and sustainability assessments help mitigate unexpected costs related to supply interruptions, non-compliance, and business continuity risks. Improved collaboration with strategically important suppliers enhances procurement predictability and supports more stable cash outflows. Furthermore, strong sustainable procurement practices may create opportunities to meet customer sustainability requirements, supporting business growth and generating positive future cash inflows.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

2500000

(3.6.1.25) Explanation of cost calculation

Costs primarily comprise supplier assessment platforms, ESG due diligence activities, internal procurement resources, supplier engagement programs, and periodic monitoring of supplier sustainability performance. The assessment of 77% of suppliers representing 76.52% of procurement spend leverages existing procurement and governance processes, limiting incremental expenditure.

(3.6.1.26) Strategy to realize opportunity

We already have Firstprocure, which is Firstsource's proprietary procurement platform designed to streamline and enhance the efficiency of the company's supply chain management. It facilitates a centralized and transparent procurement process by integrating vendor onboarding, supplier assessments, purchase order management, and compliance tracking within a single digital ecosystem. Firstprocure enables Firstsource to assess vendors comprehensively on ESG criteria, monitor supplier performance in real-time, and ensure adherence to sustainability standards, which supports the company's broader environmental and governance commitments. By leveraging Firstprocure, Firstsource optimizes procurement cycle times, reduces operational risks, and drives cost efficiencies while promoting responsible sourcing practices aligned with its ESG goals.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Participation in carbon market

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

Firstsource recognizes participation in carbon markets as an environmental opportunity that supports its SBTi-aligned Net Zero strategy. While the company prioritizes direct emissions reductions across Scopes 1, 2, and 3, high-quality carbon credits and nature-based solutions may be utilized to neutralize residual

emissions that cannot be eliminated through operational and value chain decarbonization. By investing in verified carbon removal and avoidance projects, including reforestation and ecosystem restoration initiatives, Firstsource contributes to climate mitigation, biodiversity enhancement, and wider environmental and social co-benefits. This approach supports achievement of the company's long-term Net Zero commitments while remaining aligned with SBTi guidance, CDP expectations, and UK PPN 06/21 requirements.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

By achieving Net Zero through a strong focus on carbon reduction, carbon offsets, and nature-based solutions, Firstsource not only fulfills its commitment to sustainability but also meets the expectations of stakeholders and clients who share these ambitions. Demonstrating environmental leadership through ambitious targets and transparent action reinforces Firstsource's brand reputation, positioning the company as a trusted partner for responsible business. This commitment enhances client relationships by building trust and highlighting shared values, thereby strengthening long-term partnerships. Moreover, integrating sustainability into Firstsource's core strategy drives innovation, opens new markets, and attracts clients for whom ESG performance is a key differentiator—ultimately supporting revenue growth & business resilience.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

30000000

(3.6.1.25) Explanation of cost calculation

Costs relate to the procurement of high-quality verified carbon credits and investment in nature-based solutions used to neutralize residual emissions. Future expenditure depends on carbon market prices, the volume of residual emissions requiring neutralization, project types selected, and verification requirements. Carbon credits are intended to supplement, not replace, direct emissions reduction initiatives.

(3.6.1.26) Strategy to realize opportunity

Firstsource prioritizes emissions reductions across Scopes 1, 2, and 3 in line with its SBTi-aligned Net Zero strategy. For residual emissions that cannot be eliminated, the company intends to support high-quality carbon removal and avoidance projects, including reforestation, ecosystem restoration, and other nature-based solutions. All projects will be subject to robust quality, permanence, and verification criteria and aligned with recognized standards and disclosure requirements.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

50000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 21-30%

(3.6.2.4) Explanation of financial figures

The amount represents estimated expenditure associated with renewable energy procurement activities, including green electricity sourcing, renewable energy certificates (I-RECs), green tariffs, and related implementation efforts across Firstsource's global operations. During FY2025-26, renewable energy consumption reached 40,645 GJ, representing 21.8% of total energy consumption (186,823 GJ), supporting Scope 2 emissions reduction and the company's Net Zero strategy.

Water

(3.6.2.1) Financial metric

Select from:

☒ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 1-10%

(3.6.2.4) Explanation of financial figures

The expenditure covers water efficiency measures, consumption monitoring, leak detection, employee awareness programs, and facility-level conservation initiatives, particularly in locations exposed to water stress. These investments support reduced freshwater consumption, improved operational resilience, mitigation of water-related business risks, and long-term resource efficiency, while contributing to Firstsource's broader environmental sustainability objectives.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

100000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ 11-20%

(3.6.2.4) Explanation of financial figures

This includes investments in LEED-certified facilities, energy-efficient infrastructure, sustainable fit-outs, HVAC optimization, smart building management systems, water conservation measures, and other operational improvements designed to enhance environmental performance. These investments support reduced energy and water consumption, lower operating costs, reduced Scope 2 emissions, improved workplace quality, and alignment with Firstsource's Net Zero and sustainability commitments. The amount represents the estimated expenditure dedicated to realizing the environmental and financial benefits associated with green building infrastructure across the company's operations.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The amount represents estimated expenditure associated with the procurement of high-quality verified carbon credits and investments in nature-based solutions that may be utilized to neutralize residual emissions as part of Firstsource's SBTi-aligned Net Zero strategy. Carbon credits will supplement, but not replace, direct emissions reduction activities.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Non-executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Board establishes governance architecture for Firstsource in consonance with the highest standards and has a responsibility to ensure that the actions and objectives of the Company are aligned to its growth. They are responsible for sculpting, maintaining and enhancing our overall system and ensuring non-discrimination of governance structures and reporting. Our board's adherence to the highest standards of ethics, transparency, and accountability can be traced back to the fact that the majority of its members are independent directors and non-executive directors. Our board members bring a wide range of backgrounds, offering a diverse set of ideas, expertise, and experiences to keep us ahead of the competition. We adhere to the Board Diversity policy that guides us in achieving a varied and

inclusive Board of Directors. When determining the Board’s composition, we consider several aspects, including but not limited to gender, age, cultural and educational background, ethnicity, diversity of thought, professional experience, and the breadth of knowledge and skills. This includes expertise in financial matters, global business, leadership, technology, mergers and acquisitions, board service, strategy, sales and marketing, ESG, risk, cyber security, and other domains.

(4.1.6) Attach the policy (optional)

Global-DE&I-Policy-3.1.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☒ Other policy applicable to the board, please specify :QOHSEE Policy,

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Overseeing and guiding scenario analysis

☒ Other, please specify :The highest level of responsibility on climate-related issues rests with the Board Level Risk Management Committee. It is tasked with the oversight of the company's sustainability (ESG) related strategy including climate, along with plans and perform

(4.1.2.7) Please explain

The board-level accountability for environmental issues at Firstsource Solutions Limited is assigned primarily to the Risk Management Committee of the Board. This committee has been given explicit responsibility for overseeing all ESG (Environmental, Social, Governance) matters, including environmental risks, strategies, and performance. Their scope was broadened specifically to include ESG responsibilities as environmental issues became a strategic priority for the organization. A formal Environment Health & Safety Policy endorsed by the Chief Administrative Officer is in place. At Firstsource, the ultimate responsibility for the successful execution of our sustainability agenda rests with the Chief Executive Officer (CEO). This includes oversight and management of all aspects of the organization's sustainability strategy, its operational implementation, and execution. The CEO is supported by the Sustainability Council, an executive leadership group comprising senior representatives from various departments, which works closely with the Board and its Committees to manage sustainability risks, including those related to climate change. The Sustainability Council, chaired by the Chief Financial Officer (CFO) and co-led by the Chief Human Resources Officer (CHRO), is responsible for defining Firstsource's ESG strategy and risk management framework. It ensures that management and the Board remain informed of relevant ESG developments, oversees internal and external ESG disclosures, and facilitates effective implementation of sustainability initiatives across the company. During the reporting year,

Firstsource achieved significant milestones including global compliance and performance improvements across all delivery centers. The Sustainability Council is tasked with defining our sustainability/ESG strategy and risk management framework, keeping our management and board informed about ESG developments, overseeing our internal and external ESG disclosures, and aiding in the implementation of these strategies across the company. Firstsource has established a comprehensive Quality, Occupational Health, Safety, Environment and Energy (QOHSEE) Policy, which is endorsed and signed by the Chief Executive Officer (CEO), demonstrating leadership commitment to environmental stewardship, responsible resource management, workplace safety, regulatory compliance, and continual improvement across global operations.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Other policy applicable to the board, please specify :Water Management Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing and guiding scenario analysis
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Overseeing reporting, audit, and verification processes

- ☒ Approving corporate policies and/or commitments

(4.1.2.7) Please explain

The board of directors at Firstsource Solutions Limited is responsible for oversight of major environmental issues, including water management and biodiversity. This is primarily handled through the Risk Management Committee, which holds overarching accountability for the company's ESG (Environmental, Social, Governance) strategy and its execution, encompassing water and biodiversity as key priorities within the ESG framework. Major milestone achieved- Firstsource has initiated water stewardship efforts despite being a relatively low water consumption business, recognizing the importance of accountability even before urgency increases. Targets include improving global water efficiency by 50% by 2030. The company tracks water consumption reductions through regular monitoring, including monthly performance reviews on an ESG Dashboard visible organization-wide. Water efficiency and conservation are embedded in internal Building Standards under Environmental Management. Specific initiatives include optimizing water use via efficient fixtures, rainwater harvesting, water recycling, and reuse where possible. Employee engagement campaigns promote water-saving behavior to foster a culture of sustainability.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Other policy applicable to the board, please specify :Biodiversity Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Overseeing and guiding scenario analysis
- ☒ Other, please specify :Our climate governance is part of Firstsource's broader ESG governance framework with climate-related roles and responsibilities assigned at each level. We encourage accountability throughout the company starting from the top leadership. Our Board of

(4.1.2.7) Please explain

Our climate governance is part of Firstsource's broader ESG governance framework with climate-related roles and responsibilities assigned at each level. We encourage accountability throughout the company starting from the top leadership. Our Board of Directors have the highest level of executive oversight for the company. The board is thus directly responsible for setting policy, reviewing performance, and ensuring effective action and reporting on water stewardship and biodiversity protection in line with regulatory requirements and global best practices. The company intends to develop a formal biodiversity plan in the near future to supplement existing strategies. Carbon capture and storage technologies are being explored for future use primarily from 2040 onwards to address residual emissions alongside nature-based solutions.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☒ Consulting regularly with an internal, permanent, subject-expert working group

☒ Engaging regularly with external stakeholders and experts on environmental issues

☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Quarterly

(4.3.1.6) Please explain

Risk Management Committee (Board Level): Serves as the apex body, overseeing ESG strategy and progress across environmental, social, and governance pillars, including climate risk evaluation. Sustainability Council (Executive Leadership Team): Composed of Executive Leadership members, the Council is an executive-level committee responsible for operationalizing the ESG strategy, including climate action, and for monitoring progress on associated action plans and performance metrics. It is led by the Chief Financial Officer (CFO), who also oversees the responsibilities typically assigned to a Chief Sustainability Officer (CSO), who guides the company's sustainability and climate change efforts at the business and operational level, with the Chief Human Resources Officer (CHRO) as the co-lead. The council also works closely with the Risk Management Committee to ensure consistent ESG performance. Sustainability Leadership Team (Head of ESG, ESG Lead, and Individual Leads for Environment, Social and Governance): Translates ESG strategy into defined objectives for each unit and allocates necessary resources to execute ESG projects effectively. Head of ESG overviews the overall ESG program. In addition, identifies areas to integrate ESG strategy with corporate strategy and business initiatives. Individual Leads head the Working Groups focused on the execution of specific initiatives and projects that contribute to the overall ESG roadmap. The ESG Lead is responsible for operationalizing Firstsource's sustainability strategy and ensuring consistent execution across all business units and ESG domains. Serving as the central coordinator of the ESG program

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

Risk Management Committee (Board Level): Serves as the apex body, overseeing ESG strategy and progress across environmental, social, and governance pillars, including climate risk evaluation. Sustainability Council (Executive Leadership Team): Composed of Executive Leadership members, the Council is an executive-level committee responsible for operationalizing the ESG strategy, including climate action, and for monitoring progress on associated action plans and performance metrics. It is led by the Chief Financial Officer (CFO), who also oversees the responsibilities typically assigned to a Chief Sustainability Officer (CSO), who guides the company's sustainability and climate change efforts at the business and operational level, with the Chief Human Resources Officer (CHRO) as the co-lead. The council also works closely with the Risk Management Committee to ensure consistent ESG performance. Major milestone includes- Managing major capital and/or operational expenditures related to low-carbon products or services (including R&D) Developing a climate transition plan Implementing a climate transition plan Integrating climate-related issues into the strategy Setting climate-related corporate targets Monitoring progress against climate-related corporate targets Managing

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ Quarterly

(4.3.1.6) Please explain

Risk Management Committee (Board Level): Serves as the apex body, overseeing ESG strategy and progress across environmental, social, and governance pillars, including climate risk evaluation. Sustainability Council (Executive Leadership Team): Composed of Executive Leadership members, the Council is an executive-level committee responsible for operationalizing the ESG strategy, including climate action, and for monitoring progress on associated action plans and performance metrics. It is led by the Chief Financial Officer (CFO), who also oversees the responsibilities typically assigned to a Chief Sustainability Officer (CSO), who guides the company's sustainability and climate change efforts at the business and operational level, with the Chief Human Resources Officer (CHRO) as the co-lead. The council also works closely with the Risk Management Committee to ensure consistent ESG performance. Firstsource's approach to biodiversity is integrated into our broader environmental stewardship and ESG commitments. While operating in sectors with relatively low direct environmental impact, we recognize the importance of preserving natural ecosystems and promoting biodiversity as a key pillar of sustainability. We have established a biodiversity commitment that guides our reforestation and tree-growing initiatives, with specific targets monitored through our CSR & Environment leaders. However in days to come we will create biodiversity-related targets, develop biodiversity policies & practices, execute biodiversity-related Initiatives.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

8.33

(4.5.3) Please explain

Firstsource integrates monetary incentives as part of their management approach to environmental issues, specifically addressing climate change and broader sustainability goals. The company links 8.33 % of the total C-suite level variable compensation to the management of climate-related targets. The Chief Admin Officer (CAO) is responsible for overall Environmental-related challenges, targets, and achievements. Accountability for driving and tracking ESG performance—including climate change, carbon targets, and related programs—rests with the CFO. The CAO is supported by a team of qualified environmental sustainability professionals who implement emission reduction initiatives across Firstsource locations in collaboration with respective geo. leads within the organization. Location-level targets and achievements are periodically monitored by the Environment team.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

8.33

(4.5.3) Please explain

Leadership accountability is reinforced through a performance driven approach that directly ties compensation to our material priorities. At Firstsource, leadership compensation is determined using Balanced Scorecard (BSC) metrics that align with specific material topics relevant to each leader's role. These topics include decarbonization, water saving and energy management. Select leadership roles, such as the Chief Executive Officer (CEO) and Chief Administrative Officer, are eligible for monetary rewards (short-term incentive/bonus) directly linked to the company's progress against climate-related targets, such as the achievement of emissions reduction goals or performance on key sustainability indices (e.g., DJSI, CDP Climate Change score). The incentives are tied to specific environmental performance outcomes, reinforcing accountability for environmental programs.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :CFO (Equivalent to Chief Sustainability Officer)

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Organization performance against an environmental sustainability index

Strategy and financial planning

☒ Board approval of climate transition plan

☒ Achievement of climate transition plan

☒ Shift to a business model compatible with a net-zero carbon future

☒ Other strategy and financial planning-related metrics, please specify :To ensure climate strategy is implemented across the organisation to meet the set targets and associated guidelines

Emission reduction

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

Policies and commitments

☒ Increased supplier compliance with environmental requirements

☒ Other policies and commitments-related metrics, please specify :Implementation and execution of policies as per GRI guidelines

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The achievement of climate-related KPIs is a key component of Firstsource's ESG implementation plan, overseen by the Chief Financial Officer (CFO), who also fulfills the role of Chief Sustainability Officer (CSO). The Chief Human Resources Officer (CHRO) co-leads the initiatives, with strong collaboration from the Risk Management Committee to ensure consistent ESG performance across the organization. Performance evaluation is conducted annually using a company-wide balanced scorecard method, which integrates ESG objectives alongside financial and operational metrics. Individual ratings derived from this balanced scorecard directly influence merit increases and performance bonuses, tightly linking climate and sustainability outcomes to incentive programs.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

ESG is already the core responsibility of this position—and this includes ensuring that environmental commitments are realized. By linking performance with incentives, governance is further strengthened, motivation is amplified and acceleration of company's performance is made possible. Incentives linked to key positions, such as the CFO and CHRO who lead Firstsource's sustainability efforts, play a crucial role in driving the achievement of environmental commitments. By aligning individual performance rewards—through merit increases and bonuses—with the fulfillment of climate-related KPIs and ESG goals, the company creates a direct motivation for leaders to prioritize environmental initiatives. This performance-based incentive structure fosters accountability, encourages proactive management of sustainability risks and opportunities, and integrates climate action into strategic decision-making and operational execution. Consequently, it helps ensure that environmental objectives are systematically pursued and embedded across business functions, accelerating progress toward Firstsource's net-zero and broader sustainability targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :Chief Administration Officer

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index

Strategy and financial planning

- ☒ Board approval of climate transition plan

Resource use and efficiency

- ☒ Reduction of water withdrawals – direct operations
- ☒ Reduction in water consumption volumes – direct operations
- ☒ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

We have well-defined targets towards reduction of water withdrawals & consumption, monitoring & improving water quality, increasing water efficiency (reuse/recycling) & supply chain engagement on water-related issues for our CAO. These targets are applicable for our direct operations as well as value chain. We have also taken targets for WASH implementation towards providing safe drinking water, sanitation & hygiene for our associates. The Balanced Score Card target also includes performance on GHG Emissions, Net Zero Targets, Water Conservation, Waste management, Diversity, Engagement with Stakeholders etc. They are provided short-term & long-term incentives in the form of variable pay, salary increase, stock options etc. Such incentives contribute towards the achievement of our water-related targets by encouraging the implementation of water stewardship initiatives across the organization.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The incentives tied to key positions such as the Chief Administrative Officer (CAO) significantly contribute to achieving Firstsource's environmental commitments by directly linking variable pay, salary increases, and stock options to the successful attainment of water-related targets and broader ESG goals. These targets

encompass reduction in water withdrawals and consumption, monitoring and enhancing water quality, boosting water efficiency through reuse and recycling, and engaging the supply chain on water stewardship issues. By embedding these objectives within the balanced scorecard framework—which also covers GHG emissions, net zero targets, waste management, diversity, and stakeholder engagement—the incentive structure motivates leaders to prioritize and drive environmental initiatives. This alignment ensures accountability, fosters proactive implementation of sustainability measures, and accelerates progress toward both short-term and long-term environmental goals across Firstsource’s operations and value chain.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :Chief Administration Officer

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☒ Board approval of climate transition plan

☒ Shareholder approval of climate transition plan

☒ Achievement of climate transition plan

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Reduction in absolute emissions

Resource use and efficiency

- ☒ Improvements in emissions data, reporting, and third-party verification
- ☒ Energy efficiency improvement
- ☒ Reduction in total energy consumption

Engagement

- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Achievement of climate-related KPIs is evaluated using balanced scorecard (BSC) metrics specifically aligned with environmental topics relevant to the C-suite officer responsible for the environment function at Firstsource. These metrics influence annual increments, performance bonuses, and long-term incentives awarded to individuals in the role, ensuring compensation is closely tied to the effective delivery of environmental commitments. The balanced scorecard approach supports ESG at Firstsource by integrating sustainability goals with financial and operational performance metrics, fostering accountability and strategic alignment. This ensures leaders are incentivized to meet key environmental targets such as emissions reduction, water conservation, and waste management, embedding sustainability deeply within organizational culture and decision-making.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Leadership compensation is determined using balanced scorecard (BSC) metrics that align with specific material topics relevant to each leader's role. These topics include data privacy and cyber security, decarbonization and energy management, employee engagement and retention, responsible supply chain and customer centricity, etc. This targeted approach ensures that each executive is held accountable for the most critical areas of their responsibilities, driving enterprise value

creation through focused and relevant performance sub-metrics. The Short-Term & Long-Term incentives provided to the C-Suite officers create a pathway for achieving our overall Sustainability targets & enables us to invest in sustainability initiatives while creating green solutions & sustainability offerings for our customers.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- ☒ Environment/Sustainability manager

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary
- ☒ Salary increase

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Board approval of climate transition plan
- ☒ Achievement of climate transition plan
- ☒ Shift to a business model compatible with a net-zero carbon future

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption
- ☒ Reduction in absolute emissions

Resource use and efficiency

- ☒ Energy efficiency improvement
- ☒ Reduction in total energy consumption

Engagement

- ☒ Increased engagement with suppliers on environmental issues
- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Individual leads who are associated with environmental management have environmental or sustainability-related objectives in their annual performance objectives. Their success against these objectives determines their overall performance for the year, which in turn drives their remuneration, including their bonus. These objectives could be related to any or all of the incentivized performance indicators listed here. More specifically these targets are associated with reducing travel emissions, energy use and overall GHG emissions. KPIs for this position are mainly tied to achievement of key environmental performance indicators such as those related to renewable energy, energy reduction, energy efficiency, sustainable building standards implementation and local environmental compliances. Performance is assessed on an annual basis based on a company-wide standard performance assessment scale. This rating is closely linked to annual merit increases as well as annual incentive plans.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Overall, well-structured incentives create a supportive environment where the environmental manager is motivated to drive meaningful change, ensuring that the organization meets its sustainability objectives. Performance-based bonuses and recognition tied to specific sustainability targets ensure that the manager's objectives are directly aligned with the organization's environmental commitments, fostering accountability. Recognition programs can foster a culture of teamwork, motivating the manager to engage cross-departmental collaboration on sustainability initiatives, which is often crucial for comprehensive climate action. This incentive is a key part of how we're turning our climate commitments into action. By encouraging closer monitoring of our sustainability progress and actively managing it, we can stay on course with our climate transition plan. Getting our employees involved is key—when everyone contributes, we can cut down on energy use, reduce waste, and lower the emissions caused by travel and commuting.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☒ Other facility/unit/site manager, please specify :Geography Admin & Facility Leads

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Organization performance against an environmental sustainability index

Policies and commitments

☒ Other policies and commitments-related metrics, please specify :Reviewing existing policies and ESG related policies as per GRI guidelines.

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

KPIs for this position are mainly tied to achievement of key environmental performance indicators such as those related to renewable energy, energy reduction, energy efficiency, sustainable building standards implementation and local environmental compliances. Performance is assessed on an annual basis based on a company-wide standard performance assessment scale. This rating is closely linked to annual merit increases as well as annual incentive plans.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By linking performance with incentives, facility leaders are motivated to drive achievement of environmental goals. Incentives therefore serve to strengthen governance and propels achievement of our environmental goals
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

- Select all that apply
- ☒ Climate change
 - ☒ Water
 - ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(4.6.1.4) Explain the coverage

Firstsource's Quality, Occupational Health, Safety, Environment and Energy (QOHSEE) Policy, signed and endorsed by the Chief Executive Officer (CEO), provides the framework for managing environmental impacts across our global operations. The policy ensures that workplace policies, procedures, systems, and practices are continuously optimized to improve environmental performance, enhance resource efficiency, and support the Company's long-term sustainability objectives. Through the QOHSEE Policy, Firstsource is committed to regulatory compliance, pollution prevention, continual improvement, and the reduction of its environmental footprint. The policy establishes our commitment to reducing greenhouse gas (GHG) emissions, promoting efficient use of energy, water, and materials, and embedding sustainability considerations into business operations and decision-making processes. In line with our Science Based Targets initiative (SBTi)-aligned climate commitments, Firstsource has established environmental targets that are integrated into the QOHSEE framework and are being implemented across the organization. These targets support our Net Zero ambition by driving emissions reductions, increasing renewable energy adoption, improving energy efficiency, and strengthening environmental performance management. Firstsource complies with all applicable environmental laws and regulations across the jurisdictions in which it operates.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards

Climate-specific commitments

- ☒ Commitment to 100% renewable energy
- ☒ Commitment to net-zero emissions
- ☒ Other climate-related commitment, please specify :Climate Transition Plan

Social commitments

- ☒ Commitment to respect internationally recognized human rights

Additional references/Descriptions

- ☒ Description of biodiversity-related performance standards
- ☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

Global_QOHSEE_Management_Policy_Sept2025.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- ☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- ☒ Science-Based Targets Initiative (SBTi)
- ☒ Task Force on Climate-related Financial Disclosures (TCFD)

- ☒ Task Force on Nature-related Financial Disclosures (TNFD)
- ☒ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

Firstsource actively participates in and aligns with globally recognized sustainability and disclosure frameworks to strengthen climate governance, improve transparency, support science-based climate action, and advance its long-term sustainability and Net Zero commitments. Firstsource has committed to a science-based decarbonization pathway aligned with the Science Based Targets initiative (SBTi). The Company has established near-term emissions reduction targets and a long-term Net Zero ambition that prioritizes absolute emissions reductions across Scopes 1, 2, and 3. SBTi guidance informs Firstsource's climate strategy, renewable energy transition, supplier engagement programs, emissions reduction initiatives, and approach to addressing residual emissions through high-quality carbon removals and nature-based solutions. The Company remains focused on reducing emissions at source, with carbon credits intended only for neutralizing residual emissions in the final stages of its Net Zero journey. Firstsource aligns its climate-related disclosures with the recommendations of the TCFD framework. Through established governance mechanisms, including oversight by the Board, Risk Management Committee, CEO, and Sustainability Council, the Company assesses and manages climate-related risks and opportunities. Firstsource integrates climate considerations into its risk management processes and discloses information related to governance, strategy, risk management, and climate-related metrics and targets to support transparent stakeholder engagement and informed decision-making. Firstsource recognizes the growing importance of understanding and managing nature-related risks, dependencies, and impacts. The Company incorporates nature-related considerations into its environmental management and sustainability programs through water stewardship initiatives, resource efficiency measures, responsible sourcing practices, and support for nature-based solutions such as reforestation and ecosystem restoration projects. These efforts contribute to biodiversity conservation, ecosystem resilience, and broader environmental outcomes while strengthening alignment with evolving nature-related disclosure expectations. Firstsource supports the principles of the United Nations Global Compact and integrates these principles into its business practices, governance framework, human rights approach, labor standards, environmental stewardship activities, and ethical business conduct. Through responsible resource management, emissions reduction initiatives, sustainable procurement practices, and strong governance mechanisms, the Company contributes to broader sustainability objectives and supports the achievement of the United Nations Sustainable Development Goals (SDGs).

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

- ☒ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

- ☒ Paris Agreement
- ☒ Sustainable Development Goal 6 on Clean Water and Sanitation
- ☒ Another global environmental treaty or policy goal, please specify :Convention on Biological Diversity (CBD), SDG 7, SDG 12, SDG 13, SDG 14, and SDG 15.

(4.11.4) Attach commitment or position statement

Global_QOHSEE_Management_Policy_Sept2025.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

- ☒ No, neither my organization or the intermediary organization we engage through is registered

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Firstsource has established a multi-level governance and review process to ensure that all external engagement activities remain consistent with its environmental commitments, SBTi-aligned Net Zero strategy, and broader ESG objectives. Environmental commitments are embedded within the Company's QOHSEE, Biodiversity, Water Management, and Waste Management Policies, which provide the guiding framework for climate action, resource efficiency, biodiversity protection, waste reduction, and responsible environmental management. These policies are approved by senior leadership and reviewed periodically to ensure alignment with evolving regulatory and stakeholder expectations. Oversight of environmental matters is provided by the Board-level Risk Management Committee, while executive accountability rests with the Chief Executive Officer (CEO), who is supported by the Sustainability Council chaired by the Chief Financial Officer (CFO) and co-led by the Chief Human Resources Officer (CHRO). The Sustainability Council reviews environmental strategy, climate targets, ESG disclosures, stakeholder expectations, and emerging sustainability developments on a periodic basis. Prior to public disclosure or external engagement on sustainability-related matters, relevant communications, reports, responses to customer and investor questionnaires, participation in industry initiatives, and sustainability commitments are reviewed by the Sustainability, Legal, Risk, Compliance, and relevant business teams. This review process helps ensure consistency with Firstsource's published

policies, SBTi-aligned climate commitments, Net Zero roadmap, and applicable regulatory requirements. Any significant environmental commitments, targets, or sustainability-related positions are escalated through the established governance structure for management and, where appropriate, Board-level review. Through regular monitoring, internal governance reviews, and executive oversight, Firstsource ensures that its external engagement activities, stakeholder communications, and public commitments remain aligned with its environmental strategy and transition plan.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Firstsource did not directly engage with policymakers on environmental laws, regulations, or policy developments during the reporting year. However, the Company actively monitors environmental and climate-related regulatory developments across its operating geographies to ensure compliance and alignment with its environmental commitments, sustainability strategy, and Net Zero ambitions.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☒ Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ Global

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☒ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☒ Provided funding or in-kind support

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

800000

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The United Nations Global Compact (UNGC) is relevant to Firstsource's environmental commitments as it provides a globally recognized framework for responsible business conduct, including environmental stewardship through Principles 7, 8, and 9. These principles support a precautionary approach to environmental challenges, promote greater environmental responsibility, and encourage the development and diffusion of environmentally friendly technologies. Firstsource has integrated these principles into its environmental management approach through its QOHSEE, Water Management, Waste Management, and Biodiversity Policies, as well as its broader ESG strategy and SBTi-aligned Net Zero commitments. The framework informs our approach to climate action, renewable energy adoption, resource efficiency, responsible waste management, water stewardship, sustainable procurement, and environmental risk management across global operations. Our engagement is reflected through the implementation of environmental programs focused on reducing greenhouse gas emissions, increasing renewable energy use, improving energy and water efficiency, promoting circular economy practices, reducing waste generation, and strengthening supplier sustainability performance. The principles also guide stakeholder engagement, ESG disclosures, and continuous improvement initiatives across the organization. The success of our engagement is measured through key environmental performance indicators, including greenhouse gas emissions, renewable energy consumption, energy intensity, water consumption, waste diversion and recycling performance, supplier ESG assessment coverage, progress toward SBTi-aligned emissions reduction targets, and compliance with environmental management systems such as ISO 14001. Progress is reviewed through established governance mechanisms, including oversight by the Board, Risk Management Committee, CEO, and Sustainability Council, and is reported through annual sustainability disclosures.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☒ Paris Agreement

☒ Another global environmental treaty or policy goal, please specify :UN Sustainable Development Goals (SDGs) Convention on Biological Diversity (CBD)
SBTi-aligned climate targets TNFD and TCFD-informed environmental governance.

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

- ☒ GRI
- ☒ TCFD
- ☒ TNFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- ☒ Governance
- ☒ Greenhouse gas emissions figures
- ☒ Climate-related targets
- ☒ Water accounting figures
- ☒ Other, please specify :Environmental Management System and Operational Health & Safety Targets and coverage

(4.12.1.7) Page/section reference

Page 105- 135, Environment section

(4.12.1.8) Attach the relevant publication

ESG_Report_FY2025_26_compressed.pdf

(4.12.1.9) Comment

Firstsource has identified several climate-related opportunities including increased renewable energy adoption, energy efficiency improvements, electrification of employee transportation, sustainable procurement, and growing client demand for ESG and climate-related services. The Company views decarbonization and responsible environmental management as drivers of operational resilience, cost optimization, stakeholder value creation, and competitive differentiation. Climate-related innovation also supports the development of lower-carbon service delivery models and strengthens client relationships as sustainability expectations increase globally.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP2

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Changes in ecosystem services provision
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Consumer attention to impact
- ☒ Impact of nature footprint on reputation
- ☒ Impact of nature service delivery on consumer

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

Relevant technology and science

- ☒ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☒ On asset values, on the corporate
- ☒ Perception of efficacy of climate regime
- ☒ Other direct interaction with climate driving forces, please specify :In FY 2022-23, we conducted a comprehensive climate risk assessment for all our locations

Macro and microeconomy

- ☒ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SSP2-4.5 represents a "middle-of-the-road" future where social, economic, and technological trends generally follow historical patterns. Climate policies are implemented, but at a slower pace and with varying levels of ambition across regions. Global warming is projected to reach approximately 2.7°C to 3°C by 2100, resulting in a combination of transition and physical climate risks. For Firstsource, SSP2-4.5 is useful for assessing a plausible future in which climate action progresses unevenly across markets, leading to increasing regulatory requirements, stakeholder expectations, energy transition pressures, and physical climate impacts.

(5.1.1.11) Rationale for choice of scenario

Firstsource selected SSP2-4.5 as a representative "middle-of-the-road" scenario to assess the resilience of its business strategy under a future characterized by moderate climate action and increasing physical climate impacts. The scenario provides a balanced view of transition and physical risks, reflecting the varied regulatory, market, and climate conditions across the geographies in which the Company operates. It supports strategic decision-making by helping identify potential impacts associated with evolving climate policies, energy transition dynamics, stakeholder expectations, water stress, heat stress, and business continuity considerations.

Water

(5.1.1.1) Scenario used

Water scenarios

- ☒ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Chronic physical

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Firstsource's water risk assessment assumes that future water availability, demand, and water stress conditions will evolve in accordance with the selected Shared Socioeconomic Pathway (SSP) scenarios. The analysis assumes continued operation of facilities within their current geographic locations and considers projected

changes in population growth, urbanization, economic development, water demand, climate conditions, and water resource management practices. It further assumes that local governments and water utilities continue to invest in water infrastructure and that adaptation measures are progressively implemented to address water-related challenges. The assessment is based on publicly available climate and hydrological datasets and assumes reasonable continuity in business operations and facility utilization patterns over the assessment period. Water-related projections are subject to uncertainties associated with future climate conditions, regional rainfall patterns, drought frequency, groundwater availability, water governance, infrastructure development, and changes in local water demand. The timing, severity, and geographic distribution of water stress may differ from modeled outcomes. Future policy interventions, technological advancements in water efficiency, and changing patterns of industrial, agricultural, and domestic water consumption may also influence actual water availability. Additionally, climate models may produce different outcomes depending on the underlying assumptions and methodologies used. The assessment relies on scenario-based modeling and publicly available datasets, which provide directional insights rather than precise forecasts. Site-level water conditions may differ from regional projections due to local hydrological characteristics, infrastructure investments, operational changes, or unforeseen environmental events. The analysis does not fully capture all localized factors affecting water availability, such as temporary supply disruptions, changes in municipal water management practices, or future business expansion and relocation decisions. Long-term projections are inherently subject to greater uncertainty, particularly beyond 2050, due to evolving climatic, socioeconomic, technological, and regulatory conditions.

(5.1.1.11) Rationale for choice of scenario

Firstsource selected water stress scenario analysis to better understand the potential impacts of future water availability and water-related risks on its operations across multiple geographies. Although the Company operates in a services sector and is not water intensive, access to reliable water supply remains important for employee wellbeing, facility operations, sanitation, cooling systems, and overall business continuity. The selected scenario(s) provide a structured approach to assessing how climate change, population growth, urbanization, and changing water demand may influence future water stress levels in locations where Firstsource operates. The analysis enables the Company to identify sites potentially exposed to increased water scarcity, evaluate the resilience of its operations under different future conditions, and prioritize water stewardship measures where they are likely to be most impactful. The scenario was also chosen to support long-term sustainability planning, risk management, and responsible resource management. By understanding potential future water-related challenges, Firstsource can strengthen operational resilience, improve water-use efficiency, support compliance with evolving stakeholder expectations, and align with its Water Management Policy and broader environmental commitments. Additionally, the analysis helps Firstsource identify opportunities to reduce water consumption, implement conservation initiatives, and enhance preparedness for climate-related water risks. This supports informed decision-making regarding facility operations, resource allocation, and business continuity planning across short-, medium-, and long-term time horizons. The assessment aligns with globally recognized climate and water risk methodologies and supports Firstsource's broader approach to environmental stewardship, climate resilience, and sustainable business operations.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 2.6

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP1

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Chronic physical

☒ Policy

☒ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ☑ Changes in ecosystem services provision
- ☑ Climate change (one of five drivers of nature change)

Finance and insurance

- ☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☑ Consumer attention to impact
- ☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Methodologies and expectations for science-based targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

- ☑ Perception of efficacy of climate regime
- ☑ Other direct interaction with climate driving forces, please specify :In FY 2022-23, we conducted a comprehensive climate risk assessment for all our locations

Macro and microeconomy

- ☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SSP1-2.6 represents a sustainability-focused future in which governments, businesses, and society take coordinated and ambitious climate action. The scenario assumes rapid decarbonization, significant investments in renewable energy, technological innovation, sustainable consumption patterns, and effective climate policies. As a result, global greenhouse gas emissions decline substantially, limiting global warming to approximately 1.5°C to 2°C by 2100. For Firstsource, this scenario reflects a relatively orderly transition to a low-carbon economy, characterized by stronger climate governance, increased renewable energy adoption, improved resource efficiency, and greater alignment with global climate goals such as the Paris Agreement and Science Based Targets initiative (SBTi)

(5.1.1.11) Rationale for choice of scenario

Firstsource selected the SSP1-2.6 scenario because it represents a sustainability-led future that is broadly aligned with the Company's Net Zero ambition, SBTi-aligned emissions reduction targets, and commitment to support the objectives of the Paris Agreement. The scenario provides a relevant basis for assessing climate-related transition risks and opportunities, including renewable energy adoption, resource efficiency, sustainable procurement, evolving climate regulations, and changing stakeholder expectations. It enables the Company to evaluate the resilience of its business strategy under an orderly low-carbon transition while supporting long-term decision-making, risk management, and sustainability planning across short-, medium-, and long-term horizons.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 7.0

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP3

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 3.5°C - 3.9°C

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050
- ☒ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Firstsource selected SSP3-7.0 as a high-emissions, high-physical-risk scenario to assess the resilience of its global operations and delivery centers under severe but plausible climate conditions. The scenario assumes limited international cooperation on climate action, slower technological progress, continued reliance on fossil fuels, delayed climate policies, and increasing frequency and severity of climate-related hazards such as extreme heat, water stress, flooding, and cyclones.

(5.1.1.11) Rationale for choice of scenario

SSP3-7.0 was selected to stress-test Firstsource's business resilience against a severe physical climate risk pathway. Given the company's geographically distributed operations across multiple countries, reliance on people, technology, and continuous service delivery, the scenario provides valuable insights into potential impacts from extreme heat, water stress, flooding, cyclones, utility disruptions, and workforce-related challenges. The scenario supports strategic decision-making, adaptation planning, business continuity management, and long-term climate resilience assessment aligned with TCFD, IFRS S2, and CDP reporting expectations.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :Delayed transition

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☒ Level of action (from local to global)

☒ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

This assumes that the next 10 years (until 2030) follow Current policies (BAU) and then suddenly aim to go below 2°C. Thus, emissions exceed the carbon budget temporarily and decline more rapidly than in Well-below 2 °C after 2030 to ensure limiting of global warming to below 2 °C.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource choosing the Delayed Transition scenario in its climate risk analysis is as follows: Captures Transition Shock Risks: The scenario models the impacts of delayed climate policy and mitigation action, leading to a sudden, abrupt shift to low-carbon pathways later, which can cause severe and rapid transition risks for businesses. Risk Awareness: It reflects potential regulatory, market, and technological disruptions resulting from lagged action, helping Firstsource identify vulnerabilities in its operations and supply chains related to compliance costs, stranded assets, and operational adjustments. Resilience Planning: Including

this scenario enables stress testing of Firstsource's climate strategies under conditions of heightened volatility and disruption, informing adaptive risk mitigation and contingency planning. Balanced Scenario Portfolio: It complements moderate (SSP2) and ambitious (Net Zero 2050) scenarios by illustrating a plausible but challenging pathway that highlights the financial and operational implications of postponing climate action.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :Below 2°C Transition

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☒ Global regulation

☒ Level of action (from local to global)

☒ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, the stringency of climate policies gradually increases giving a 67 % chance of limiting global warming to below 2 °C throughout the 21st century.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource choosing the Below 2°C Transition scenario in its climate risk and strategy analysis includes the following points: Alignment with Global Climate Goals: This scenario models a pathway consistent with the international objective to limit global warming to below 2°C by 2100, reflecting strong policy action and rapid decarbonization. Risk Management: It allows Firstsource to assess physical and transition risks in a scenario where ambitious climate mitigation reduces the severity of extreme weather impacts while raising transition risks related to accelerated regulatory changes, technology shifts, and market transformations. Strategic Planning: Evaluating this scenario supports proactive risk identification and helps Firstsource adapt its business model and investments to stay ahead of potential disruptive policy or market shifts toward a low-carbon economy. Investor and Stakeholder Trust: Use of this scenario aligns with expectations from investors, regulators, and ESG frameworks (such as TCFD, CDP) to assess climate resilience under ambitious mitigation pathways, bolstering transparency and accountability.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :Net Zero 2050 Transition

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Level of action (from local to global)
- ☒ Global targets
- ☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, net CO₂ emissions reach zero around 2050, giving at least a 50 % chance of limiting global warming to below 1.5 °C by the end of the century, with no or low overshoot of 1.5 °C in earlier years. Countries with a clear commitment to a specific net-zero policy target before 2050 are assumed to meet this target.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource choosing the Net Zero 2050 Transition scenario in its climate strategy and scenario analysis is as follows: Global Alignment: This scenario envisions coordinated global action and significant investments to achieve net zero carbon emissions by 2050, aligning with the Paris Agreement goals and science-based targets. Risk Minimization: It aims to minimize severe physical climate risks (such as extreme weather, heatwaves, and water stress) and transition risks by early and planned decarbonization efforts, reducing potential disruption to business operations and supply chains. Strategic Guidance: The scenario provides a pathway for Firstsource to evaluate the financial and operational implications of ambitious climate action, supporting long-term resilience and sustainable growth. Commitment Reinforcement: Using this scenario illustrates Firstsource's commitment to achieving its Net Zero by 2050 target, which is currently undergoing validation with the Science Based Targets initiative (SBTi), demonstrating leadership in climate responsibility.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- ☒ NGFS scenarios framework, please specify :Fragmented world

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 3.0°C - 3.4°C

(5.1.1.7) Reference year

2026

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Changes in ecosystem services provision

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Consumer sentiment

☑ Impact of nature service delivery on consumer

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The NGFS Fragmented World scenario assumes a future characterized by limited international cooperation, divergent climate policy ambition across countries, heightened geopolitical fragmentation, slower technological progress, uneven deployment of low-carbon solutions, and delayed climate action. As a result, transition pathways vary significantly between regions, carbon pricing mechanisms develop inconsistently, and climate regulations are implemented unevenly across jurisdictions. The scenario results in relatively lower transition pressure compared with Net Zero 2050 and Below 2°C scenarios, but substantially higher long-term physical climate risks associated with a warming pathway of approximately 3°C or higher by 2100.

(5.1.1.11) Rationale for choice of scenario

Firstsource selected the NGFS Fragmented World scenario as a downside scenario to evaluate business resilience under conditions of limited climate policy coordination, uneven regulatory development, and heightened physical climate risks. The scenario is particularly relevant because Firstsource operates across ten countries with varying climate policy maturity, regulatory frameworks, infrastructure resilience levels, and climate exposures. The scenario enables Firstsource to assess: The impact of inconsistent climate regulations across multiple jurisdictions. Potential differences in customer, investor, and supplier expectations across regions. Risks arising from delayed or uneven adoption of low-carbon technologies. Operational disruptions resulting from increasing physical climate hazards such as heat stress, water scarcity, flooding, and extreme weather events. The resilience of its workforce-dependent and technology-enabled service delivery model under a high-warming future. As a global business services organization with a relatively low direct emissions profile but significant dependence on people, digital infrastructure, utilities, and third-party services, Firstsource considers Fragmented World an important stress-testing scenario to evaluate long-term strategic resilience and preparedness for an uncertain and highly uneven transition environment.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

Firstsource's climate scenario analysis assessed transition risks across five NGFS-aligned scenarios (Net Zero 2050, Below 2°C, NDCs, Delayed Transition, and Fragmented World) over 2030 and 2050 time horizons across all operating geographies. The analysis identified enhanced emissions reporting regulations, carbon markets, climate-related litigation, sustainable supply chain requirements, low-carbon technology adoption, renewable energy transition, and evolving investor and customer expectations as the most significant long-term transition risks. The outcomes have strengthened the organization's approach to climate-related risk identification, assessment, and management by integrating climate risks into enterprise risk management processes and business continuity planning. The analysis highlighted the need for enhanced climate governance, improved emissions data management systems, greater transparency in disclosures, and increased oversight of regulatory developments across jurisdictions. The results have also informed the resilience of the business model and corporate strategy by validating the importance of the Company's Net Zero ambition, renewable energy adoption strategy, emissions reduction initiatives, sustainable procurement practices, and supplier engagement programs. The assessment confirmed that Firstsource's relatively low operational emissions profile and service-based business model provide resilience under multiple transition pathways, while highlighting the importance of managing indirect risks associated with energy, infrastructure, workforce, and value-chain dependencies. Scenario outcomes have influenced target-setting and transition planning through the prioritization of renewable electricity procurement, energy efficiency initiatives, climate disclosure readiness, supplier decarbonization engagement, and alignment with evolving reporting frameworks and client expectations. The analysis also identified opportunities associated with growing demand for climate-conscious services, enhanced ESG performance, improved stakeholder trust, and strengthened access to capital. In addition, the assessment has supported organization-wide capacity building by increasing awareness of climate-related risks and opportunities, strengthening internal capabilities for climate reporting and compliance, and improving integration of climate considerations into strategic planning, investment decisions, and operational management. Overall, the scenario analysis demonstrated that Firstsource's business model remains resilient under a range of transition pathways, provided that planned decarbonization, climate governance, and adaptation actions continue to be implemented.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Other, please specify :Facility and Resource Management: Insight into water availability and stress guides water conservation efforts, efficiency programs, and infrastructure investments in offices and data centers to reduce consumption and wastewater generation.

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

The water scenario analysis assessed current and future water-related risks across Firstsource's global operations, with particular focus on water stress, drought, flooding, and dependency on local water infrastructure across ten countries and multiple operating locations. The assessment identified water stress as one of the most material long-term physical climate risks, particularly in geographies such as India, the UAE, South Africa, and Mexico, where increasing water scarcity and competition for resources could affect operational continuity, employee wellbeing, facility management, and business resilience. The outcomes of the analysis have strengthened the organization's approach to water-related risk identification, assessment, and management by integrating water risks into climate risk assessments, business continuity planning, and site-level resilience reviews. The assessment highlighted the need for greater monitoring of water-stressed locations, enhanced understanding of local watershed conditions, and incorporation of water security considerations into operational planning and facility management. The scenario analysis also informed the resilience of Firstsource's business model and strategy by identifying the importance of maintaining reliable access to water resources and strengthening facility resilience in water-constrained regions. The findings support ongoing efforts to improve water-use efficiency, monitor consumption, implement conservation measures, and engage with landlords and facility managers on water management practices. In addition, the analysis reinforced the importance of preparedness for flood-related disruptions that could affect employee access, utility infrastructure, and business operations. The assessment has supported organization-wide capacity building by increasing awareness of water-related climate risks among key functions, strengthening site-level monitoring and reporting, and improving integration of water considerations into climate adaptation planning. The analysis confirmed that Firstsource's service-oriented business model has relatively limited direct dependency on water-intensive processes; however, operational resilience remains dependent on the availability and reliability of municipal water infrastructure and broader community water security. The findings have therefore informed ongoing resilience planning and adaptation measures aimed at reducing exposure to water-related disruptions across the organization's global footprint.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Firstsource is a BPM and technology services company and is not involved in fossil fuel extraction, production, transportation, refining, power generation, financing, or expansion activities as part of its core business model.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

Feedback received from shareholders, investors, analysts, and ESG-focused stakeholders is reviewed by management and considered in the ongoing development of Firstsource's sustainability strategy, climate-related disclosures, risk management processes, target setting, and transition planning activities. Insights from investors help strengthen transparency, enhance climate governance practices, improve the quality of sustainability reporting, and support alignment with evolving stakeholder expectations and disclosure frameworks. Shareholder and stakeholder feedback also informs the Company's double materiality assessment process by providing perspectives on both the financial impacts of sustainability-related risks and opportunities on the business, and the Company's impacts on the environment and society. The outcomes of the double materiality assessment are used to identify and prioritize material ESG topics, including climate change, guide strategic

decision-making, refine sustainability targets and programs, and ensure that reporting and disclosures remain responsive to stakeholder expectations. Investor feedback further supports the integration of climate-related considerations into enterprise risk management, decarbonization planning, renewable energy adoption, sustainable supply chain initiatives, and long-term business resilience, helping Firstsource create sustainable value for both stakeholders and shareholders.

(5.2.12) Frequency of feedback collection

Select from:

☒ Annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

Firstsource's Climate Transition Plan is based on its commitment to achieve Net Zero greenhouse gas emissions across the value chain by FY2050 and its near-term target to reduce absolute Scope 1 and 2 emissions by 63% and Scope 3 emissions by 50% by FY2035 from a FY2024 base year. The plan assumes continued access to renewable electricity markets, including green tariffs, PPAs, group captive arrangements and renewable energy certificates, enabling the achievement of 100% renewable electricity sourcing by FY2030. The transition strategy also relies on successful implementation of energy efficiency initiatives, electrification opportunities, supplier engagement and emissions transparency, employee participation in low-carbon commuting and hybrid working programs, and increasing adoption of sustainable procurement practices. Key dependencies include supportive renewable energy infrastructure and regulatory frameworks across operating geographies, availability of reliable emissions data across the value chain, supplier willingness to disclose and reduce emissions, access to energy-efficient technologies, continued stakeholder support for sustainability initiatives, and the availability of high-quality carbon removal and verified carbon credit mechanisms to address residual emissions that remain after all feasible reduction measures have been implemented.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

Our most significant achievement was in market-based Scope 2 emissions, which decreased from 15,309.41 tCO₂e in FY2024-25 to 10,632.21 tCO₂e in FY2025-26, representing a reduction of 30.55%. This was primarily driven by renewable electricity procurement, including the purchase of 21,200 MWh of International Renewable Energy Certificates (I-RECs), and increased sourcing of renewable energy across key geographies. As a result, we achieved approximately 48.49% progress against our Scope 2 reduction pathway. Our Scope 3 emissions reduced from 46,708.19 tCO₂e to 40,054.43 tCO₂e, a decrease of approximately 14.24% from the base year. This reduction was led by lower employee commuting emissions, increased adoption of hybrid working arrangements, early progress in fleet electrification, improved business travel management, and reductions in upstream fuel and energy-related emissions. These efforts resulted in approximately 22.95% progress against our Scope 3 reduction trajectory. At an overall emissions level, our combined market-based Scope 1, Scope 2, and Scope 3 emissions declined from 62,267.73 tCO₂e in FY2024-25 to 51,408.11 tCO₂e in FY2025-26, delivering an absolute reduction of 10,859.62 tCO₂e, equivalent to a 17.44% reduction against our baseline year.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

Firstsource SolutionsTransition Plan.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Water
- ☒ Biodiversity
- ☒ Other, please specify :Waste, Water stewardship and water security, Circular economy principles,

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

Firstsource recognizes that climate change is interconnected with other environmental issues and has incorporated these considerations into its climate transition plan. In addition to decarbonization and renewable energy adoption, the plan addresses water stewardship, resource efficiency, e-waste management, sustainable procurement, circular economy principles, and supply chain sustainability. Water-related risks are assessed through facility-level water risk assessments and water conservation initiatives, particularly in water-stressed regions. The plan also promotes responsible management of electronic waste through recycling, reuse, refurbishment, and compliance with applicable regulations. Environmental considerations are integrated into supplier evaluation processes through ESG assessments, helping improve value chain transparency and resilience. These actions support the Company's broader objective of reducing environmental impacts while strengthening long-term operational resilience and business sustainability.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

- ☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

Firstsource's climate transition plan includes several adaptation-focused objectives designed to improve resilience to physical climate risks. These include assessing and monitoring climate-related risks such as flooding, heat stress, water scarcity, and extreme weather events across operational locations; strengthening business continuity and disaster recovery planning; improving resilience of facilities and critical infrastructure; enhancing water management practices in water-stressed locations; and incorporating climate risk considerations into site selection, operational planning, and enterprise risk management processes. The Company also seeks to strengthen supplier resilience, improve climate-related risk monitoring capabilities, and build organizational awareness and capacity to manage climate-related impacts. These measures are intended to support uninterrupted service delivery, employee wellbeing, and long-term business resilience under changing climate conditions.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- ☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- ☒ Products and services
☒ Upstream/downstream value chain
☒ Investment in R&D
☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have influenced Firstsource's service strategy by increasing focus on sustainability-related client requirements, climate disclosures, responsible business practices, and low-carbon operations. The climate scenario assessment identified increasing customer demand for sustainable and climate-conscious solutions as a key market driver. In response, Firstsource is strengthening its sustainability capabilities, integrating ESG considerations into client

engagements, and enhancing its ability to support customers in achieving their own sustainability objectives. The Company views sustainability as both a risk management requirement and a business opportunity that supports customer retention, market differentiation, and long-term growth.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks have influenced Firstsource's value chain strategy through greater emphasis on supplier sustainability, Scope 3 emissions management, responsible sourcing, and supply chain resilience. Climate scenario analysis identified sustainable supply chain requirements and increasing stakeholder expectations as material transition factors. As a result, Firstsource has strengthened supplier ESG assessments, engagement programmes, and sustainability-related procurement practices to improve value chain transparency, support decarbonization efforts, manage supplier-related risks, and enhance long-term resilience across the supply chain.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have influenced investments in technology, innovation, and capability development. The transition assessment identified increasing demand for climate-aligned services, low-carbon technologies, emissions management, and sustainable business solutions. In response, Firstsource is investing in digital solutions, sustainability capabilities, emissions management systems, renewable energy initiatives, and employee upskilling programmes that support climate-related objectives. These investments are intended to improve operational efficiency, strengthen competitiveness, support decarbonization goals, and position the Company to respond to evolving client and market expectations.

Operations

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have significantly influenced operational strategy. Climate scenario analysis identified climate-related regulatory requirements, renewable energy transition, energy costs, water-related risks, and physical climate hazards as important considerations for the business. Consequently, Firstsource has incorporated climate considerations into operational planning through renewable electricity procurement, energy efficiency initiatives, sustainable mobility programmes, green building adoption, climate risk assessments, business continuity planning, and resilience measures across its global operations. These actions support the Company's Net Zero ambition, strengthen operational resilience, reduce emissions, and help manage long-term environmental and regulatory risks.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Revenues
- ☒ Direct costs
- ☒ Indirect costs
- ☒ Capital expenditures
- ☒ Assets

(5.3.2.2) Effect type

Select all that apply

- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities have been incorporated into Firstsource's financial planning through investments in decarbonization, renewable energy procurement, operational efficiency, climate resilience, and sustainable value chain initiatives. The transition risk assessment identified potential future costs associated with carbon markets, enhanced climate-related reporting requirements, e-waste compliance obligations, sustainable supply chain requirements, renewable energy adoption, and low-carbon technology transition. These considerations have informed budgeting, capital allocation, and long-term financial planning processes, particularly in relation to energy procurement, environmental compliance, emissions management systems, and climate governance. Firstsource has allocated financial resources toward increasing renewable electricity consumption, expanding green energy sourcing mechanisms, implementing energy efficiency measures, deploying electric vehicles, and enhancing ESG data management and reporting capabilities. The Company also considers potential future costs associated with carbon pricing and regulatory changes when evaluating emissions reduction initiatives and energy transition opportunities. Environmental opportunities have similarly influenced financial planning. Growing customer demand for sustainable and climate-conscious business solutions has supported investments in sustainability capabilities, digital innovation, and service enhancement initiatives. The Company also recognizes long-term financial benefits from renewable energy adoption, improved resource efficiency, reduced exposure to future carbon-related costs, enhanced access to capital, and strengthened stakeholder confidence. Additionally, financial planning incorporates investments aimed at improving operational resilience and managing physical climate risks, including climate risk assessments, business continuity measures, facility resilience initiatives, water stewardship activities, and supplier engagement programmes. These investments are intended to support long-term business continuity, protect enterprise value, and strengthen Firstsource's ability to achieve its Net Zero by 2050 commitment while responding to evolving regulatory, customer, and investor expectations.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☒ Other, please specify :internal climate transition assessment framework

(5.4.1.5) Financial metric

Select from:

☒ Other, please specify :Capex+ Opex

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

35638835

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.04

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

1

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

2

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Firstsource assesses alignment with its Climate Transition Plan using a combination of internationally recognized climate frameworks and internal governance mechanisms. The transition plan is aligned with the Science Based Targets initiative (SBTi) Net Zero Standard and the Paris Agreement 1.5°C pathway, with a commitment to achieve Net Zero emissions by 2050. Climate-related risks and opportunities are assessed in line with the Task Force on Climate-related Financial Disclosures (TCFD) framework and integrated into the Enterprise Risk Management (ERM) process. Scenario analysis is conducted using Network for Greening the Financial System (NGFS) climate scenarios, including Net Zero 2050, Below 2°C, and Fragmented World pathways, to evaluate resilience under different transition futures. Progress is monitored through annual greenhouse gas inventories prepared in accordance with the GHG Protocol Corporate Standard and overseen through a multi-tier governance structure comprising the Board-level Risk Management Committee, Sustainability Council, Sustainability Leadership Team, and ESG Working Groups. Key performance indicators include Scope 1, 2, and 3 emissions, renewable energy adoption, energy efficiency improvements, supplier engagement, and business travel reduction targets. Frameworks referenced: SBTi Net Zero Standard Paris Agreement (1.5°C pathway) TCFD NGFS Scenario Analysis GHG Protocol Corporate Standard Enterprise Risk Management (ERM) Framework

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

100

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

Water-related operating expenditure remained broadly stable during the reporting year, as water management activities are integrated into routine facility operations and environmental management programs. In the next reporting year, Firstsource anticipates a modest increase in water-related OPEX due to ongoing monitoring, maintenance, and optimization of water-efficiency initiatives, as well as continued efforts to improve water stewardship performance across facilities. The trend assessment is based on investments made in water conservation infrastructure during the reporting year and the company's continued commitment to resource-efficiency initiatives under its environmental sustainability program. Future projections reflect planned continuation of water stewardship measures, preventive maintenance activities, and ongoing evaluation of opportunities to improve water-use efficiency across operations.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?**Carbon****(5.10.1) Use of internal pricing for this environmental externality**

Select from:

☒ Yes

Water**(5.10.1) Use of internal pricing for this environmental externality**

Select from:

☒ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ No standardized procedure

(5.10.3) Explain why your organization does not price this environmental externality

Firstsource does not currently apply an internal price on water. As a technology-enabled business process management and digital services organization, the Company's operations are primarily office-based and have relatively low direct water consumption compared with water-intensive sectors such as manufacturing, mining, utilities, or agriculture. Water costs currently represent a relatively small proportion of the Company's overall operating expenditure and are primarily managed through facility operating costs and lease arrangements. Consequently, an internal water pricing mechanism has not been identified as a necessary tool for managing water-related financial risks at this stage. Nevertheless, Firstsource recognizes that water availability and water stress may present operational and physical climate risks in certain geographies. The Company therefore assesses water-related risks through climate risk assessments, water risk assessments, facility-level monitoring, and business continuity planning. Water stewardship initiatives focus on improving water-use efficiency, monitoring consumption, identifying opportunities for conservation, and enhancing resilience in water-stressed locations. Firstsource will continue to evaluate evolving water-related risks, regulatory developments, stakeholder expectations, and the materiality of water costs. Should water-related financial risks become more significant, the Company may consider introducing additional management mechanisms,

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☒ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- ☒ Drive energy efficiency
- ☒ Incentivize consideration of climate-related issues in decision making
- ☒ Incentivize consideration of climate-related issues in risk assessment
- ☒ Identify and seize low-carbon opportunities
- ☒ Set a carbon offset budget

(5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Benchmarking against peers
- ☒ Alignment to international standards
- ☒ Alignment with the price of a carbon tax
- ☒ Price/cost of voluntary carbon offset credits
- ☒ Cost of required measures to achieve climate-related targets
- ☒ Alignment with the price of allowances under an Emissions Trading Scheme

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Firstsource has adopted a shadow carbon pricing methodology to support climate-related financial planning and decision-making. The internal carbon price (ICP) was developed through a structured assessment comprising: Regulatory and Market Signal Assessment: Consideration of carbon price signals from the EU Emissions Trading System (EU ETS), India's Carbon Credit Trading Scheme (CCTS), World Bank carbon pricing guidance, and voluntary carbon markets. Emissions Profile and Decision-Type Weighting: Different price ranges were assigned to CAPEX-related emissions, OPEX-related emissions, and selected Scope 3 activities based on abatement feasibility and relevance to Firstsource's emissions profile. CAPEX activities were assigned a 20% weighting, OPEX activities 50%, and selected Scope 3 activities 30%. Price Determination: The weighted assessment resulted in an estimated carbon price of approximately USD 32/tCO₂e. To support practical adoption during the initial implementation phase, Firstsource adopted a conservative base shadow carbon price of USD 25/tCO₂e (approximately INR 2,250/tCO₂e). Escalation Assumption: A long-term carbon price escalation rate of 20% was applied based on observed and projected carbon market growth trends, including global ETS markets and India's emerging CCTS framework, together with a sensitivity factor to account for future policy tightening and market uncertainty.

(5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1
- ☒ Scope 3, Category 1 - Purchased goods and services

- ☒ Scope 2
- ☒ Scope 3, Category 2 - Capital goods Scope 1 or 2)
- ☒ Scope 3, Category 6 - Business travel
- ☒ Scope 3, Category 7 - Employee commuting
- ☒ Scope 3, Category 5 - Waste generated in operations
- ☒ Scope 3, Category 3 - Fuel- and energy-related activities (not included in

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- ☒ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

Firstsource applies an evolutionary approach to its internal carbon price. The initial shadow carbon price was established at USD 25/tCO₂e (approximately INR 2,250/tCO₂e) and is expected to increase over time to reflect tightening climate regulations, growing carbon market maturity, increasing carbon costs, and the organization's long-term decarbonization pathway. The internal carbon pricing assessment incorporates an annual escalation assumption of approximately 20%, informed by observed developments in global carbon markets, emerging regulatory mechanisms, and projected increases in carbon prices associated with achieving global climate goals. The escalating price signal is intended to support long-term investment decisions, encourage emissions reduction activities, improve the financial attractiveness of low-carbon alternatives, and strengthen alignment with Firstsource's Net Zero 2050 commitment and SBTi-aligned emissions reduction targets.

(5.10.1.10) Minimum actual price used (currency per metric ton CO₂e)

2250

(5.10.1.11) Maximum actual price used (currency per metric ton CO₂e)

2250

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- ☒ Capital expenditure
- ☒ Operations
- ☒ Procurement
- ☒ Value chain engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- ☒ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

- ☒ No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ☒ Yes	Select all that apply ☒ Climate change
Customers	Select from:	Select all that apply

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☒ Yes	☒ Climate change ☒ Water ☒ Plastics
Investors and shareholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics
Other value chain stakeholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

During FY2025-26, Firstsource strengthened its supplier engagement approach through ESG assessments, supplier scorecards, sustainability awareness programs, and integration of environmental considerations into procurement processes. Suppliers representing approximately 77% of procurement spend were assessed against ESG criteria. The assessment focused on suppliers with the greatest potential environmental impacts and contribution to value-chain emissions.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

209

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ Procurement spend

(5.11.2.4) Please explain

Firstsource prioritizes which suppliers to engage with on environmental issues to ensure the most significant benefits and impact. This prioritization is based on several criteria outlined in our Sustainable Supply Chain Policy and Supplier Code of Conduct: We focus primarily on key suppliers who represent a substantial portion of our procurement spend, ensuring efforts target those with the greatest environmental and social impact potential. Top suppliers are required to complete ESG self-assessments and meet minimum sustainability standards through our supplier screening questionnaire and ESG scorecard. Suppliers who fall below the set threshold are given time and support to improve to our standards, with special CFO approval.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Firstsource requires its suppliers to meet environmental requirements as part of the purchasing process. This commitment is articulated through the Sustainable Supply Chain Policy and is embedded into supplier contracts and procurement processes. Suppliers must comply with relevant environmental laws and regulations as applicable to their region and operations. Environmental standards in areas such as emissions reduction, resource efficiency (energy, water), waste management (reduce, reuse, recycle principles), and biodiversity conservation are mandatory. Firstsource assesses suppliers using an ESG scorecard covering environmental,

social, and governance criteria, strongly emphasizing environmental stewardship. Suppliers undergo periodic ESG assessments and sustainability training to enhance their environmental performance. Contracts with suppliers explicitly include environmental requirements aligned with Firstsource's overall ESG goals, including supporting efforts to achieve Net Zero emissions by 2050. Non-compliance with environmental requirements is addressed through corrective actions, including potential contract termination.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Other, please specify :Approximately 77% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements.

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities
- ☒ Other, please specify :In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

Sustainable Supply chain is one of the key aspects of our business performance & our priorities include water stewardship, compliance etc. We have defined a Sustainable Supply Chain Management Policy (SSCM) which clearly lays out guidelines for the Supplier Code of Conduct (SCoC) through which we bind all our

suppliers to follow minimum ESG standards. All suppliers are expected to abide by the SSCM policy & SCoC while demonstrating commitment to incorporate best practices & continuous improvement in their activities & processes beyond regulatory compliance. We engage with our suppliers in tracking, monitoring, reviewing & analyzing their water-related aspects (including, water risks). These engagements include supplier assessments on ESG, capacity building workshops (to enhance their sustainability capabilities) etc. & help us understand the water security risks while encouraging them to follow robust water stewardship practices surpassing most compliance standards.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- ☒ 26-50%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Other, please specify :Approximately 77% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements. This coverage ensures that the majority of our procurement expenditure is governed by strong environmental standards.

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities
- ☒ Other, please specify :In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

The Sustainable Supply Chain Management (SSCM) Code of Conduct (CoC) at Firstsource applies to all suppliers, vendors, contractors, and partners providing products and services to the company. This policy is embedded in all procurement agreements, requiring suppliers to adhere to the minimum standards of social, ethical, and environmental conduct outlined in the Firstsource SSCM Code of Conduct. Key areas of focus include sustainable supplier selection, compliance with applicable laws and regulations, provision of sustainability-related training, and rigorous risk management addressing climate and other ESG risks. Firstsource conducts regular audits of suppliers against ESG criteria and maintains clear remediation processes to address any gaps. We actively engage in collaborative initiatives with public and private organizations—including UN agencies, government bodies, and NGOs—to advance sustainability across the supply chain and community investments. Preference is given to suppliers that have implemented robust management systems encompassing policies, accounting and reporting mechanisms, and continuous improvement practices. These suppliers are encouraged to provide external validation of their environmental performance.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a low-carbon or renewable energy target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- ☒ 26-50%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Other, please specify :Approximately 77% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements. This coverage ensures that the majority of our procurement expenditure is governed by strong environmental standards.

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities
- ☒ Other, please specify :In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

The Sustainable Supply Chain Management (SSCM) Code of Conduct (CoC) at Firstsource applies to all suppliers, vendors, contractors, and partners providing products and services to the company. This policy is embedded in all procurement agreements, requiring suppliers to adhere to the minimum standards of social, ethical, and environmental conduct outlined in the Firstsource SSCM Code of Conduct. Key areas of focus include sustainable supplier selection, compliance with applicable laws and regulations, provision of sustainability-related training, and rigorous risk management addressing climate and other ESG risks. Firstsource conducts regular audits of suppliers against ESG criteria and maintains clear remediation processes to address any gaps. We actively engage in collaborative initiatives with public and private organizations—including UN agencies, government bodies, and NGOs—to advance sustainability across the supply chain and community investments. Preference is given to suppliers that have implemented robust management systems encompassing policies, accounting and reporting mechanisms, and continuous improvement practices. These suppliers are encouraged to provide external validation of their environmental performance.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Waste and resource reduction and material circularity

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Certification

☒ Supplier scorecard or rating

☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Other, please specify :By setting this expectation for the large majority of our procurement spend, Firstsource proactively manages upstream environmental risks and drives positive sustainability outcomes throughout its supply chain.

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities
- ☒ Other, please specify :In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

Firstsource requires its suppliers to meet stringent environmental criteria as part of the purchasing process, covering compliance with relevant laws, energy efficiency, emissions reduction, waste management, water stewardship, pollution prevention, and biodiversity protection. Suppliers representing 77% of our tier 1 procurement spend are assessed using an ESG scorecard and undergo regular sustainability reviews, training, and ongoing monitoring. Non-compliance is addressed promptly through corrective actions or contract termination to ensure supply chain integrity. Water-specific assessments are included within these environmental requirements. This robust framework reflects our commitment to proactive risk management and environmental stewardship aligned with our Net Zero by 2050 goal.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to develop public time-bound action plans with clear milestones
- ☒ Support suppliers to set their own environmental commitments across their operations

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 76-99%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- ☒ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

At Firstsource, compliance with our Supplier Code of Conduct forms the foundational expectation for all suppliers, vendors, and contractors engaged with the company. We require our suppliers to commit to sustainability, focusing specifically on minimizing environmental impacts related to climate, waste, and biodiversity. Suppliers are expected to implement best practices that reduce harmful emissions, conserve natural resources, and manage waste responsibly, while complying with all applicable environmental regulations. Our suppliers must take proactive measures to measure, monitor, and reduce their carbon footprint, ensuring the delivery of products and services in a sustainable manner. Currently, emission data for suppliers is sourced through public disclosures or calculated using spend-based approaches. Moving forward, Firstsource is advancing towards using more robust ESG assessment tools to obtain refined and accurate data from our suppliers, supporting efforts to align with our carbon reduction targets. By embedding sustainability into supplier engagements, Firstsource works collaboratively with its supply chain partners to foster responsible environmental stewardship and continuous improvement, thereby strengthening the resilience and overall sustainability of our business ecosystem.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Compliance with all applicable environmental laws and regulations. Commitment to operate sustainably. Participation in minimizing and regulating energy wastage. Implementation of waste management practices focusing on 5Rs

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Firstsource engages with clients to understand evolving sustainability expectations, strengthen long-term business relationships, support client decarbonization objectives, and respond to increasing ESG-related requirements across procurement and supplier evaluation processes. Client engagement is particularly important as sustainability performance, climate disclosures, greenhouse gas emissions, and responsible business practices are increasingly incorporated into customer assessments, contract renewals, and new business opportunities. Key engagements during the reporting period included sustainability discussions and ESG improvement initiatives with major clients such as Sky and LBG. Firstsource participated in the Sky ESG improvement program to strengthen sustainability performance and disclosure practices, while also responding to sustainability requirements under the LBG Emerald Standard supplier framework. In addition, Firstsource participated in regular sustainability-focused discussions with Nationwide to review ESG performance, climate initiatives, and opportunities for continuous improvement. Sustainability-related questions and climate performance requirements were also increasingly incorporated into RFPs and due diligence processes from prospective clients, reinforcing the importance of climate governance, emissions management, and sustainability disclosures. Engagement covers climate change, greenhouse gas emissions, Net Zero commitments, renewable energy adoption, climate-related disclosures, ESG governance, sustainable operations, supply chain sustainability, responsible business conduct, and broader environmental, social, and governance performance. Interactions occur through client sustainability questionnaires, ESG assessments, supplier audits, customer business reviews, procurement due diligence processes, RFP submissions, sustainability meetings, and ongoing account management discussions. The engagement also includes responding to customer-specific sustainability frameworks and reporting requirements, sharing progress against climate and ESG targets, participating in collaborative improvement initiatives, and identifying opportunities to support clients' sustainability ambitions through responsible service delivery and continuous performance improvement.

(5.11.9.6) Effect of engagement and measures of success

Engagement with clients helps Firstsource understand evolving expectations related to climate action, sustainability performance, ESG disclosures, responsible business practices, and low-carbon service delivery. Feedback obtained through client meetings, business reviews, RFPs, supplier assessments, sustainability questionnaires, and ongoing account engagements is used to strengthen sustainability initiatives, climate-related disclosures, emissions reduction programs, and service offerings. The engagement has resulted in enhanced responsiveness to client sustainability requirements, improved ESG transparency, stronger climate governance, and increased integration of sustainability considerations into service delivery and business operations. It has also helped identify opportunities to develop sustainability-focused solutions and support clients in meeting their own environmental objectives. Measures of success include improved client satisfaction and retention, positive outcomes from client sustainability assessments and audits, increased participation in supplier sustainability programs, growth in client requests related to ESG and climate performance, successful completion of customer sustainability questionnaires, and sustained alignment with client sustainability expectations and procurement requirements.

Water

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders on implementing adaptation activities

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Firstsource engages with clients to understand evolving sustainability expectations, strengthen long-term business relationships, support client decarbonization objectives, and respond to increasing ESG-related requirements across procurement and supplier evaluation processes. Client engagement is particularly important as sustainability performance, climate disclosures, greenhouse gas emissions, and responsible business practices are increasingly incorporated into customer assessments, contract renewals, and new business opportunities. Key engagements during the reporting period included sustainability discussions and ESG improvement initiatives with major clients such as Sky and LBG. Firstsource participated in the Sky ESG improvement program to strengthen sustainability performance and disclosure practices, while also responding to sustainability requirements under the LBG Emerald Standard supplier framework. In addition, Firstsource participated in regular sustainability-focused discussions with Nationwide to review ESG performance, climate initiatives, and opportunities for continuous improvement. Sustainability-related questions and climate performance requirements were also increasingly incorporated into RFPs and due diligence processes from prospective clients, reinforcing the importance of climate governance, emissions management, and sustainability disclosures. Engagement covers climate change, greenhouse gas emissions, Net Zero commitments, renewable energy adoption, climate-related disclosures, ESG governance, sustainable operations, supply chain sustainability, responsible business conduct, and broader environmental, social, and governance performance. Interactions occur through client sustainability questionnaires, ESG assessments, supplier audits, customer business reviews, procurement due diligence processes, RFP submissions, sustainability

meetings, and ongoing account management discussions. The engagement also includes responding to customer-specific sustainability frameworks and reporting requirements, sharing progress against climate and ESG targets, participating in collaborative improvement initiatives, and identifying opportunities to support clients' sustainability ambitions through responsible service delivery and continuous performance improvement

(5.11.9.6) Effect of engagement and measures of success

Engagement with clients helps Firstsource understand evolving expectations related to climate action, sustainability performance, ESG disclosures, responsible business practices, and low-carbon service delivery. Feedback obtained through client meetings, business reviews, RFPs, supplier assessments, sustainability questionnaires, and ongoing account engagements is used to strengthen sustainability initiatives, climate-related disclosures, emissions reduction programs, and service offerings. The engagement has resulted in enhanced responsiveness to client sustainability requirements, improved ESG transparency, stronger climate governance, and increased integration of sustainability considerations into service delivery and business operations. It has also helped identify opportunities to develop sustainability-focused solutions and support clients in meeting their own environmental objectives. Measures of success include improved client satisfaction and retention, positive outcomes from client sustainability assessments and audits, increased participation in supplier sustainability programs, growth in client requests related to ESG and climate performance, successful completion of customer sustainability questionnaires, and sustained alignment with client sustainability expectations and procurement requirements.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information about your products and relevant certification schemes

☒ Share information on environmental initiatives, progress and achievements

Other

☒ Other, please specify :Firstsource communicates the outcomes of its Double Materiality Assessment (DMA) through multiple stakeholder engagement and disclosure channels. Material sustainability topics identified through the DMA, including climate change, energy management.

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Firstsource actively engages with 100% of our top investors and shareholders on climate change and sustainability issues through multiple key communication channels. These include Quarterly Earnings Releases, where we update stakeholders on climate-related financial risks, sustainability performance, and progress against our environmental goals. Our Integrated Annual Reports provide detailed disclosures on carbon emissions, energy efficiency initiatives, and overall climate impact reduction efforts. During the Annual General Meeting (AGM), we present our climate strategies and gather shareholder feedback on climate risk mitigation and adaptation measures. We also fulfill compliance-based climate disclosures through Stock Exchange Filings and enhance awareness of major sustainability milestones via Press Releases and Newspaper Advertisements. Additionally, Firstsource conducts One-on-One and Group Engagements with institutional investors, providing them targeted insights into our climate action roadmap. Participation in Investor Conferences further showcases our commitment to sustainability and responsible business practices. Interaction with Equity Research Analysts ensures that the financial community remains informed about our environmental, social, and governance (ESG) progress. Moreover, these engagements extend to involving stakeholders in policy dialogues around climate regulations and public policy advocacy to support industry-wide sustainable practices. Given Firstsource's position as a business process management and IT services company, our relevant scope 3 emissions are minimal and not considered material at this stage.

(5.11.9.6) Effect of engagement and measures of success

Through these comprehensive engagement efforts, Firstsource has enhanced transparency in climate-related disclosures, strengthened investor confidence, and secured broad support for our initiatives focused on reducing carbon emissions and building climate resilience. These efforts have led to tangible outcomes, including increased investments, deeper stakeholder engagement, and improved alignment with international sustainability frameworks such as the CDP, SBTi, and the UN Global Compact. We measure the success of our climate engagement through key indicators such as constructive stakeholder feedback and ongoing dialogue. Additionally, Firstsource's progress and leadership in climate action have been externally validated through recognitions including the CDP Climate Change B List, and certifications from reputed bodies such as ISO 14001 for environmental management. Our ongoing compliance with global sustainability standards and evolving regulatory frameworks further underscores the robustness and effectiveness of our climate strategy and governance.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :NGO

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

Innovation and collaboration

☒ Collaborate with stakeholders on implementing adaptation activities

☒ Other innovation and collaboration, please specify :Tree plantation, volunteerism

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Minimal scope 3 emissions associated with non-profit organization. Engaging with non-profit organizations is a key component of our sustainability strategy, particularly in driving environmental initiatives related to climate change, water conservation, and biodiversity. Non-profits provide specialized knowledge, grassroots insights, and innovative solutions that complement our own efforts in addressing complex environmental challenges. Their involvement enhances our ability to deliver on our climate transition plan and ensures that our actions align with broader global and community-focused environmental goals. By collaborating with non-profit organizations, we are able to extend the reach and impact of initiatives such as our biodiversity projects, water efficiency programs, and reforestation efforts. For example, our partnership with non-profits helps us plant trees, restore water habitats, and build climate resilience in the communities where we operate. These collaborations are particularly important in high-risk areas identified through our scenario analysis, such as regions vulnerable to floods, droughts, and other climate-related risks. Engaging with non-profits supports our long-term goals of reducing our environmental footprint, building resilience, and fostering community-level climate adaptation.

(5.11.9.6) Effect of engagement and measures of success

The success of our engagement with non-profit organizations is measured by the tangible results of our environmental projects, including the number of trees planted, the hectares of land restored, and the water-saving technologies implemented in collaboration with local communities. These outcomes directly support our long-term climate goals, such as reducing emissions by 50% by 2030 and achieving water-use efficiency improvements. Success is tracked through specific project milestones and key performance indicators (KPIs) that align with our broader climate transition strategy. For example, in partnership with non-profit organizations, we have committed to restoring biodiversity in regions where our operations are located, contributing to both our 1.5°C-aligned climate goals and our broader environmental targets. Additionally, we measure the impact on local communities, such as improved access to clean water and enhanced resilience to extreme weather events, as key indicators of the success of our engagement with non-profits. By working with non-profits, we ensure that our environmental initiatives are impactful, aligned with science-based targets, and contribute to both our internal sustainability goals and the well-being of the communities we operate in.

[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

☒ Lloyds Banking Group

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☒ Implement energy reduction projects

(5.12.5) Details of initiative

Renewable electricity adoption, including opportunities to increase renewable energy usage across delivery centres and support operational decarbonization. Hybrid and work-from-home emissions reduction initiatives, including exploring mechanisms to encourage renewable energy uptake among colleagues operating in hybrid

and remote working arrangements. Residual emissions management, including discussions on potential approaches to address emissions that remain after implementation of reduction and efficiency measures. Value-chain decarbonization opportunities, supporting both organizations' long-term Net Zero ambitions through collaborative sustainability initiatives. Supplier sustainability performance improvement, including alignment with LBG's Emerald Standard requirements and ongoing sustainability discussions with procurement and supplier management teams.

(5.12.6) Expected benefits

Select all that apply

☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ No

(5.12.11) Please explain

Scope of Engagement The engagement with LBG covered several key climate and sustainability topics: 1. Climate Targets and Decarbonization Strategy Discussions focused on how these targets provide a science-based roadmap for emissions reductions and strengthen accountability and transparency around climate action. 2. Climate Reporting and Emissions Transparency Firstsource offered to share its latest climate performance information, including: Scope 1 emissions Scope 2 emissions Scope 3 emissions Client-specific GHG allocation data This supports LBG's supplier sustainability assessments, value chain emissions reporting, and broader climate-related disclosure requirements. 3. Renewable Electricity Adoption Discussions explored opportunities to increase renewable electricity usage across Firstsource delivery centres as part of operational decarbonization objectives
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☒ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☒ Not an immediate strategic priority

(5.13.3) Explain why your organization has not implemented any environmental initiatives

At this time, Firstsource has not yet implemented specific mutually beneficial environmental initiatives directly resulting from engagement with CDP Supply Chain members. However, we are pleased to note that our clients have expressed satisfaction with the progress we have made in enhancing our environmental performance and sustainability practices. Our ongoing efforts across the supply chain have been well received and demonstrate our commitment to continuous improvement in environmental stewardship. We remain open to exploring collaborative initiatives with CDP Supply Chain members to further strengthen our shared sustainability goals and drive impactful actions in the future.

[Fixed row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Firstsource uses the operational control approach as per the Greenhouse Gas Protocol. All GHG emissions (Scope 1, 2, and, where possible, relevant Scope 3 categories) are consolidated from facilities and operations over which Firstsource has full authority to implement operating policies. Operational control method is widely recognized method for consolidating environmental impacts. It allows us to provide information that is accurate, comprehensive and relevant. By reporting 100% of the emissions from operations and facilities where we have direct control, it allows us to have clear accountability for these emissions and thereby, create a solid path forward for our emission reduction strategy. It also allows for consistency and comparability when benchmarking progress.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Water withdrawals, consumption, and discharges are reported exclusively for sites under Firstsource's operational control. Only facilities where Firstsource can direct operational practices and influence water management are included. Where measured data is unavailable, robust estimation techniques are applied as per reporting standards, and such estimations are transparently disclosed. FSL used operational control as the consolidation approach because it establishes direct accountability for our emissions by focusing on facilities and operations where we have direct control over. It also allows for consistency and comparability—and therefore makes it easier to benchmark progress. It also allows for targeted management when it comes to our water-saving initiatives.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :Plastic performance data has been consolidated using the operational reporting boundary applied to the organization's circularity and Zero Waste to Landfill (ZWL) programs.

(6.1.2) Provide the rationale for the choice of consolidation approach

Plastic performance data has been consolidated using the operational reporting boundary applied to the organization's circularity and Zero Waste to Landfill (ZWL) programs. The reported data include plastic materials generated, consumed, recovered, recycled, reused, or diverted from disposal across facilities participating in the organization's waste and resource circularity management systems. Plastic quantities are measured based on waste collection records, recycler certificates, vendor reports, procurement data, and internal waste tracking systems. The reporting boundary covers operations where the organization has direct oversight of waste management and circularity initiatives. Plastic waste sent for recycling, reuse, co-processing, or other recovery routes is accounted for as diverted from landfill in line with the organization's Zero Waste to Landfill commitment. The consolidation methodology supports tracking of material circularity by capturing the flow of plastics through reuse, recycling, and recovery pathways, enabling assessment of plastic diversion rates and progress toward waste reduction and circular economy objectives.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Other, please specify :Biodiversity-related impacts, dependencies, risks, and opportunities were assessed using the TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach.

(6.1.2) Provide the rationale for the choice of consolidation approach

Biodiversity-related impacts, dependencies, risks, and opportunities were assessed using the TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach. The assessment covered operations and key value chain activities within the organization's reporting boundary. Locate: Operational sites and relevant upstream/downstream activities were screened to identify their proximity to biodiversity-sensitive areas, including protected areas, Key Biodiversity Areas (KBAs), and other ecologically important landscapes. Evaluate: The organization's dependencies and impacts on nature were evaluated using site-specific and sector-specific information, considering land use, water use, waste generation, emissions, and other pressure factors that may affect biodiversity. Assess: Biodiversity-related risks and opportunities were assessed using the WWF Biodiversity Risk Filter, which provides insights into physical, regulatory, market, reputational, and transition risks associated with nature loss and ecosystem degradation. Risk screening considered both current and future biodiversity-related risks. Prepare: Assessment results

were used to prioritize areas for mitigation, conservation, restoration, stewardship, and integration into environmental management and sustainability strategies. The biodiversity assessment is aligned with the principles of the TNFD LEAP framework and utilizes WWF Biodiversity Risk Filter outputs to support risk identification, prioritization, and decision-making across the reporting boundary.

[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☒ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- ☒ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- ☒ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Firstsource has a robust monitoring mechanism for electricity consumption managed by our facilities and energy suppliers. Our Scope 2 emissions represent the indirect greenhouse gas emissions associated with electricity consumed through the grid. As we do not have supplier-specific emission factors for all our operations, we apply country-specific grid emission factors aligned with recognized international standards. The emission factors applied per kWh are sourced from authoritative agencies such as the Central Electricity Authority (CEA) for India, EPA, DEFRA, and IGES for other geographies. Firstsource applies these factors consistently across our global operations to calculate Scope 2 emissions in line with the Greenhouse Gas Protocol Scope 2 Guidance. Our reporting encompasses all global entities and operations under our organizational control. To advance our sustainability commitments, including achievement of medium- and long-term emission reduction targets approved by the Science Based Targets initiative (SBTi), we have implemented several measures such as process optimization, hybrid working arrangements post-pandemic, increased use of renewable energy sources, and resource efficiency improvements at our campuses. These initiatives have helped us reduce our Scope 1 and 2 emissions significantly, achieving over 30% reduction against our base year aligned with FY2016. Our greenhouse gas inventory and disclosures are verified by third-party (TUVI) in accordance with ISO 14064 and the GHG Protocol, ensuring accuracy, transparency, and accountability.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☒ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO₂e)

250.13

(7.5.3) Methodological details

Scope 1 emissions were quantified using the operational control approach in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1. Scope 1 emissions comprise stationary combustion emissions from diesel consumed in company-operated diesel generator (DG) sets and fugitive emissions arising from refrigerant leakage from air-conditioning and cooling equipment. No material emissions were reported from mobile combustion, process emissions, or land-use change during the reporting period. Emissions were calculated using activity-based data, including fuel consumption records and refrigerant top-up/leakage records, combined with recognized emission factors and Global Warming Potentials (GWPs) based on the IPCC Sixth Assessment Report (AR6). The reported Scope 1 emissions for 2024 were 250.13 tCO₂e, comprising 20.0 tCO₂e from stationary combustion and 230.13 tCO₂e from fugitive emissions. The inventory was prepared in accordance with ISO 14064-1:2018 and independently verified.

Scope 2 (location-based)

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

21223.32

(7.5.3) Methodological details

Scope 2 greenhouse gas emissions are indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling that is consumed by operations that are owned or controlled by FSL. Our Scope 2 emissions have been calculated using the market-based method using supplier specific emission factors unless otherwise specified. Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from electricity FSL buys from the grid for use at our offices). Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc. Purchased Grid Electricity (Location based).

Scope 2 (market-based)

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

15309.41

(7.5.3) Methodological details

Market-based reporting: Scope 2 GHG emissions based on the generators (and therefore the generation fuel mix) from which FSL contractually purchases electricity and/or is directly provided electricity via a direct line transfer.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

12625.26

(7.5.3) Methodological details

Scope 3 Category 1 emissions include emissions associated with purchased goods and services used in Firstsource's operations. This includes supplier-related purchases, water supply and discharge services, cloud and IT services, and procurement activities undertaken on behalf of clients as part of service delivery. Emissions were calculated using a spend-based methodology aligned with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Procurement expenditure data was mapped to relevant environmentally extended input-output (EEIO) emission factors to estimate upstream greenhouse gas emissions associated with purchased products and services. For FY2024, Category 1 emissions totaled 12,625.26 tCO₂e, comprising: Suppliers: 12,004 tCO₂e Water Supply & Discharge: 78 tCO₂e Cloud / IT Services: 541 tCO₂e Procurement undertaken on behalf of clients: 2.258 tCO₂e The calculation includes emissions associated with significant purchased goods and services within the reporting boundary, including client-related procurement managed by Firstsource. Emissions were estimated using procurement spend data and recognized supply-chain emission factors in accordance with the GHG Protocol Scope 3 Standard.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO₂e)

211

(7.5.3) Methodological details

Scope 3 Category 2 emissions comprise emissions associated with the acquisition of capital goods used in Firstsource's operations, primarily IT assets, including laptops, desktops, monitors, servers, networking equipment, and other technology infrastructure purchased during the reporting period. Emissions were calculated using a spend-based methodology in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Capital expenditure data for IT assets was mapped to relevant environmentally extended input-output (EEIO) emission factors to estimate the upstream greenhouse gas emissions associated with the production and supply of these assets.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO₂e)

2298.93

(7.5.3) Methodological details

Scope 3 Category 3 emissions include upstream emissions associated with the extraction, production, and transportation of fuels and energy consumed by Firstsource, as well as electricity transmission and distribution (T&D) losses. These emissions are reported separately from Scope 1 and Scope 2 in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

12

(7.5.3) Methodological details

The 'average-data' method as described in the Scope 3 Guidance is used to calculate these emissions. Industry average Scope 3 emission factors for each fuel type or natural gas/electricity source (i.e. grid) are applied to the relevant consumption volumes (on an equity basis) to calculate an overall emissions estimate for this category.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

3871

(7.5.3) Methodological details

Scope 3 Category 6 emissions include greenhouse gas emissions associated with employee business travel undertaken using air travel, rail travel, and rental or personal vehicles for business purposes. Emissions were calculated using distance- and spend-based activity data obtained from corporate travel management systems, travel agencies, and expense records, in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Flight emissions represent the largest contributor to business travel emissions and were estimated using travel distance data and appropriate emission factors. Rail and car travel emissions were calculated using journey distances, fuel consumption assumptions, and corresponding emission factors. Well-to-Tank (WTT) emissions account for upstream emissions associated with fuel extraction, processing, and transportation, while Tank-to-Wheel (TTW) emissions capture emissions generated during fuel combustion and vehicle operation. Emissions were calculated using recognized emission factor databases and consolidated through the Resustain platform in alignment with the GHG Protocol and ISO 14064-1 requirements.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

22083

(7.5.3) Methodological details

Scope 3 Category 7 emissions include greenhouse gas emissions arising from employee commuting between home and work locations, as well as travel services provided through third-party transportation providers. The category also includes emissions associated with employee work-from-home arrangements, where applicable, in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Employee commuting emissions were estimated using employee headcount, commuting patterns, travel distances, mode of transport, and work location data collected across the organization. Third-party transportation emissions relate to employee transport services and were calculated using fuel consumption and distance-based data provided by transport vendors or estimated using appropriate emission factors. WTT emissions account for upstream emissions associated with fuel extraction, refining, and transportation, while TTW emissions represent direct emissions from fuel combustion during transportation activities

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

05/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.
[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

721.46

(7.6.3) Methodological details

Scope 1 emissions were calculated using the operational control approach in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1:2018. Scope 1 emissions include: Stationary combustion emissions from diesel consumed in company-owned diesel generator (DG) sets. Mobile combustion emissions from fuel consumed in company-owned vehicles. Fugitive emissions from refrigerant leakage associated with air-conditioning and cooling systems, including R-22, R-32, R-407, and R-410A refrigerants. Emissions were quantified using activity data such as fuel consumption records, vehicle fuel usage data, and refrigerant recharge/leakage records. Appropriate emission factors and Global Warming Potentials (GWPs) based on the IPCC Sixth Assessment Report (AR6) were applied to calculate emissions. The greenhouse gas inventory was compiled using the Resustain platform by Treeni and independently verified by TÜV India Private Limited in accordance with ISO 14064-3:2019 and ISAE 3410 at a limited assurance level.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

250.13

(7.6.2) End date

03/31/2025

(7.6.3) Methodological details

Scope 1 emissions were calculated using the operational control approach in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1. Scope 1 emissions included direct emissions from stationary combustion of diesel in company-operated generator sets and fugitive emissions resulting from refrigerant leakage from air-conditioning and cooling equipment. Activity data, including diesel consumption records and refrigerant recharge/leakage records, were multiplied by appropriate emission factors and IPCC AR6 Global Warming Potentials (GWPs) to estimate emissions. The inventory was prepared using actual operational data and was independently verified.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

33388.57

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

10632.21

(7.7.4) Methodological details

Scope 2 emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1:2018 using the operational control approach. Location-based emissions reflect emissions from purchased electricity consumed across Firstsource's global operations using average grid emission factors for the relevant geographies. Scope 2 includes grid electricity consumed at company-operated facilities and electricity supplied by landlords through diesel generator-backed power arrangements where applicable. Emissions were calculated using actual electricity consumption data and applicable country-specific grid emission factors. The inventory was independently verified by TÜV India at a limited assurance level.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

21223.32

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

15309.41

(7.7.3) End date

03/31/2025

(7.7.4) Methodological details

Scope 2 (location-based) emissions comprise indirect greenhouse gas emissions from purchased electricity consumed across Firstsource's operations. Emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard using the location-based method, which reflects the average emissions intensity of the electricity grids from which consumption occurs. Electricity consumption data was collected from utility invoices, landlord-provided electricity records, and facility energy management systems. Emissions were calculated by applying country- and region-specific grid emission factors to actual electricity consumption data. No district heating, district cooling, steam consumption, or other indirect energy sources were included within the reporting boundary during the reporting period.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

15327.35

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Purchased Goods and Services emissions were calculated using a spend-based methodology. Procurement spend data for the top 10 suppliers in each operating geography was obtained through procurement and finance records and mapped to US EPA USEEIO v1.3 emission factors. The suppliers included in the assessment represented 46.02% of total organizational procurement spend. While supplier expenditure data was used, emissions were estimated using industry-average emission factors rather than supplier-specific emissions data.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

47.94

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Capital goods emissions were calculated using an average spend-based methodology. Capital expenditure data was obtained from finance and procurement records, converted to USD, mapped to relevant NAICS sectors, and multiplied by US EPA USEEIO v1.3 spend-based emission factors to estimate upstream emissions associated with capital goods procurement.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1218.59

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Scope 3 Category 3 emissions were calculated using the Average Data Method. Emissions include well-to-tank (WTT) emissions associated with purchased fuels and electricity, together with electricity transmission and distribution losses. Calculations were based on actual fuel and electricity consumption data and applicable DEFRA and country-specific emission factors. No supplier-specific emissions data was used in the calculation.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Firstsource is a business process management and digital services company with limited procurement of physical goods and no significant inbound logistics, warehousing, or distribution activities associated with products sold to customers. The organization's primary business activities involve the delivery of technology-enabled services rather than the manufacture, transportation, storage, or resale of physical products. As a result, emissions associated with upstream transportation and distribution are not considered material to the company's operations and are therefore excluded from the Scope 3 inventory.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

188.46

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Scope 3 Category 5 emissions include greenhouse gas emissions associated with the treatment and disposal of waste generated across Firstsource operations. Waste data is collected from third-party facilities management partners, waste service providers, and landlords, and includes waste quantities by waste type and disposal route. Emissions were calculated using an activity-based (Average Data) method in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. Waste quantities were compiled by location, waste type, and disposal method, including recycling, closed-loop recycling, composting, landfill, anaerobic digestion, and incineration, where applicable. The calculation methodology involved: Collecting waste quantities (tonnes) by waste stream and disposal route from waste management vendors and facilities partners. Applying DEFRA 2025 waste management emission factors relevant to each waste treatment method. Aggregating emissions across all sites and waste streams to derive total Scope 3 Category 5 emissions. Waste treatment routes were determined based on available waste disposal records and information provided by authorized waste handlers. Emission factors were sourced from the UK Government DEFRA Greenhouse Gas Conversion Factors.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4513.07

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Scope 3 Category 6 emissions include emissions associated with employee business travel by air, rail, hotel stays, and business-related road travel undertaken during the reporting period. Emissions were calculated in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard using an activity-based (Average Data) methodology. Business travel activity data was obtained from Firstsource's approved travel management partners, travel booking systems, expense claims, and administrative records. Air travel emissions were calculated using actual passenger-kilometres travelled, categorized by haul type (domestic, short-haul, long-haul, and international) and travel class (economy, premium economy, business, and first class). Appropriate DEFRA emission factors were applied to estimate flight emissions. Upstream Well-to-Tank (WTT) emissions associated with aviation fuel production and transportation were calculated separately and reported within Category 6. Rail travel emissions were calculated using actual passenger-kilometres travelled and DEFRA rail emission factors. Well-to-Tank emissions associated with rail travel energy consumption were also calculated separately using DEFRA WTT factors. Road travel emissions were calculated using distance travelled and/or fuel consumption records for business-related travel in cars and other vehicles, applying appropriate DEFRA emission factors based on vehicle and fuel type. Hotel stay emissions were calculated using the number of hotel nights by country and corresponding DEFRA hotel accommodation emission factors. Emission factors were sourced from the UK Government DEFRA 2025 Greenhouse Gas Conversion Factors for Company Reporting, and emissions were aggregated across all business travel modes to derive total Scope 3 Category 6 emissions.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

18578.72

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

☒ Other, please specify :Homeworking emissions calculated using employee working hours and DEFRA homeworking factors

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

46.02

(7.8.6) Please explain

Scope 3 Category 7 emissions comprise emissions from employee commuting and homeworking activities. Emissions were calculated in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard and ISO 14064-1:2018 using an activity-based methodology. Data was collected from two primary sources: employee commuting surveys and third-party employee transportation providers. Employee Commuting- Employee commuting emissions were estimated using employee survey responses covering transport modes, commuting distances, and travel frequency. Employees using company transport services were assessed using third-party travel provider records. Trip data was consolidated by vehicle type and fuel type, and total commuting distances were calculated. For survey respondents, one-way commuting distance was capped at 50 km to remove outlier reporting. Round-trip and annual commuting distances were subsequently calculated. Multi-modal journeys were assessed separately for each transport mode. DEFRA 2025 emission factors were applied by transport mode, vehicle category, and fuel type to estimate emissions. Homeworking- Homeworking emissions were calculated using annual average work-from-home headcount data and employee working hours obtained from workforce and absenteeism records. Total homeworking hours were multiplied by the DEFRA 2025 Homeworking (Office Equipment + Heating) emission factor to estimate emissions associated with working from home. Emissions from employee commuting, third-party transportation services, and homeworking were aggregated and reported under Scope 3 Category 7. aggregated and reported under Scope 3 Category 7

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Firstsource follows the operational control approach for greenhouse gas accounting, and emissions associated with leased office facilities under its operational control are already included within Scope 1 and Scope 2 reporting. As a service-based organization, Firstsource does not have material upstream leased assets that are not already accounted for within its organizational boundary.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Firstsource is a business process management and digital services company that primarily delivers technology-enabled services rather than physical products. The company does not sell, transport, store, or distribute material volumes of physical goods to customers, and therefore downstream transportation and distribution activities are not material to its business operations.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Firstsource provides business process management, customer experience, healthcare, and digital transformation services and does not manufacture or sell intermediate products that require further processing by customers. Consequently, there are no material emissions associated with the processing of sold products.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/31/2025

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

12625.26

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

211

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

2298.93

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

0

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

12

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

3871

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

22083

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

All relevant categories being validated by SBTi and reported accordingly.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from:

	Verification/assurance status
	☒ Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

(7.9.1.5) Page/section reference

2-10

(7.9.1.6) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.2.6) Page/ section reference

2-10

(7.9.2.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.2.6) Page/ section reference

2-10

(7.9.2.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

2-10

(7.9.3.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

Row 2

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Capital goods

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

(7.9.3.7) Relevant standard*Select all that apply*☒ ISO14064-1☒ ISO14064-3**(7.9.3.8) Proportion of selected emissions categories verified (%)**

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

Row 3**(7.9.3.1) Scope 3 category***Select all that apply*☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)**(7.9.3.2) Verification or assurance cycle in place***Select from:*☒ Annual process**(7.9.3.3) Status in the current reporting year***Select from:*☒ Complete**(7.9.3.4) Type of verification or assurance**

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

2-10

(7.9.3.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

Row 4

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Waste generated in operations

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

2-10

(7.9.3.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

Row 5

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Business travel

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

2-10

(7.9.3.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

Row 6

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Employee commuting

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.3.5) Attach the statement

FSL_GHG_Verification_Statement_FY25-26.pdf

(7.9.3.6) Page/section reference

(7.9.3.7) Relevant standard

Select all that apply

☒ ISO14064-1

☒ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

4677.2

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

30.05

(7.10.1.4) Please explain calculation

Market-based Scope 2 emissions decreased from 15,309.41 tCO₂e in FY2024-25 to 10,632.21 tCO₂e in FY2025-26, resulting in an emissions reduction of 4,677.20 tCO₂e (30.5%). The reduction was primarily driven by increased procurement of renewable electricity and the retirement of 20,897 I-RECs representing 20,897 MWh of renewable electricity during the reporting period. These renewable energy attributes were applied toward Firstsource's electricity consumption and market-based Scope 2 reporting, reducing the carbon intensity of purchased electricity. The percentage reduction was calculated as $(4,677.20 \div 15,309.41) \times 100 = 30.5\%$

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

3324.29

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

15.01

(7.10.1.4) Please explain calculation

Employee commuting emissions decreased by 3,324.29 tCO₂e due to continued hybrid working arrangements, work-from-home practices, and reduced commuting-related emissions. Total employee commuting emissions decreased from 22,083.00 tCO₂e in FY2024-25 to 18,758.71 tCO₂e in FY2025-26, representing a 15.1% reduction.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

4205.87

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

27

(7.10.1.4) Please explain calculation

Gross global Scope 1 and Scope 2 (market-based) emissions decreased by approximately 27% in FY2025-26 compared with FY2024-25. The primary driver was increased procurement of renewable electricity through I-RECs, which reduced market-based Scope 2 emissions by approximately 31%. This reduction was partially offset by an increase in Scope 1 emissions associated with business growth, expanded operational activities, and broader emissions reporting coverage. Overall, renewable electricity procurement and energy-efficiency initiatives more than offset emissions increases arising from organizational growth, resulting in a net decrease in market-based Scope 1 and Scope 2 emissions.

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	<i>Select from:</i> ☒ No, explanation provided	<i>Select from:</i> ☒ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	<i>Select from:</i> ☒ No, explanation provided	<i>Select from:</i> ☒ No relevant activities identified	<i>Select from:</i> ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ No, and we do not plan to within the next two years

(7.15.2) Primary reason for not providing an emissions breakdown by greenhouse gas type

Select from:

☒ Not an immediate strategic priority

(7.15.3) Explain why your organization does not break down its Scope 1 or 2 emissions by greenhouse gas type

Firstsource reports Scope 1 and Scope 2 greenhouse gas emissions in carbon dioxide equivalent (tCO₂e) in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and ISO 14064-1:2018. Scope 1 emissions include stationary combustion, mobile combustion, and fugitive refrigerant emissions, while Scope 2 emissions include purchased electricity. Emissions are calculated using appropriate greenhouse gas conversion factors and Global Warming Potentials (GWPs) and are aggregated and reported as CO₂e rather than disclosing individual greenhouse gases separately.
[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Australia

(7.16.1) Scope 1 emissions (metric tons CO₂e)

0

(7.16.2) Scope 2, location-based (metric tons CO₂e)

259.31

(7.16.3) Scope 2, market-based (metric tons CO₂e)

259.31

India

(7.16.1) Scope 1 emissions (metric tons CO₂e)

706.58

(7.16.2) Scope 2, location-based (metric tons CO₂e)

25612.65

(7.16.3) Scope 2, market-based (metric tons CO2e)

2985.74

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.21

(7.16.2) Scope 2, location-based (metric tons CO2e)

513.42

(7.16.3) Scope 2, market-based (metric tons CO2e)

513.42

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

573.3

(7.16.3) Scope 2, market-based (metric tons CO2e)

573.3

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

14.62

(7.16.2) Scope 2, location-based (metric tons CO2e)

113.83

(7.16.3) Scope 2, market-based (metric tons CO2e)

43.62

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

3033.98

(7.16.3) Scope 2, market-based (metric tons CO2e)

3033.98

Trinidad and Tobago

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

363.64

(7.16.3) Scope 2, market-based (metric tons CO2e)

363.64

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

1.42

(7.16.3) Scope 2, market-based (metric tons CO2e)

1.42

United Kingdom

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.07

(7.16.2) Scope 2, location-based (metric tons CO2e)

315.88

(7.16.3) Scope 2, market-based (metric tons CO2e)

256.64

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

2601.14

(7.16.3) Scope 2, market-based (metric tons CO2e)

2601.14

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Fugitive emissions (refrigerant leakage/refill)</i>	696.67
Row 2	<i>Fuel consumption in generators (diesel)</i>	15.1
Row 3	<i>Fuel consumption in company-owned vehicles</i>	9.7

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>Purchased electricity for delivery centres, contact centres, and office operations</i>	33388.57	10632.21

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

721.47

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

33388.57

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

10632.21

(7.22.4) Please explain

Firstsource reports greenhouse gas emissions using an operational control approach. All reported Scope 1 and Scope 2 emissions originate from entities that are part of the Company's consolidated accounting group and over which Firstsource has operational control. These emissions arise primarily from refrigerant leakage, backup diesel generator consumption, company-owned vehicles, and purchased electricity used in offices and delivery centres. No emissions from joint ventures, associates, franchises, investments, or other non-consolidated entities have been included in the reported Scope 1 and Scope 2 inventory. Therefore, 100% of reported Scope 1 and Scope 2 emissions are attributable to the consolidated accounting group.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Firstsource has not included any non-consolidated entities within the reporting boundary. Therefore, no Scope 1 or Scope 2 emissions are reported under "All other entities," and 100% of reported emissions are attributable to the consolidated accounting group under the operational control approach.

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

☒ Lloyds Banking Group

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

32.83

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 2

(7.26.1) Requesting member

Select from:

☒ Lloyds Banking Group

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

1519.18

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated to LBG originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption to LBG is not feasible. Accordingly, emissions were allocated based on LBG's share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 3

(7.26.1) Requesting member

Select from:

☒ Lloyds Banking Group

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

483.77

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated to LBG arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 4

(7.26.1) Requesting member

Select from:

☒ Lloyds Banking Group

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

1822.48

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated to LBG were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on LBG's proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 5

(7.26.1) Requesting member

Select from:

☒ Bank of America

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

36.58

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 6

(7.26.1) Requesting member

Select from:

☒ Bank of America

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

1692.8

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption is not feasible. Accordingly, emissions were allocated based on revenue share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 7

(7.26.1) Requesting member

Select from:

☒ Bank of America

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

539.05

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 8

(7.26.1) Requesting member

Select from:

☒ Bank of America

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

2030.76

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 9

(7.26.1) Requesting member

Select from:

☒ UnitedHealth Group Incorporated

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

16.74

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 10

(7.26.1) Requesting member

Select from:

☒ UnitedHealth Group Incorporated

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

774.61

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption is not feasible. Accordingly, emissions were allocated based on revenue share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 11

(7.26.1) Requesting member

Select from:

☒ UnitedHealth Group Incorporated

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

246.67

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 12

(7.26.1) Requesting member

Select from:

☒ UnitedHealth Group Incorporated

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

929.26

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on revenue proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 13

(7.26.1) Requesting member

Select from:

☒ NatWest Group plc

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

0.72

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 14

(7.26.1) Requesting member

Select from:

☒ NatWest Group plc

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

33.39

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption is not feasible. Accordingly, emissions were allocated based on revenue share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 15

(7.26.1) Requesting member

Select from:

☒ NatWest Group plc

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

10.63

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 16

(7.26.1) Requesting member

Select from:

☒ NatWest Group plc

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

40.05

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on revenue proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 17

(7.26.1) Requesting member

Select from:

☒ Capital One Financial

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

6.49

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 18

(7.26.1) Requesting member

Select from:

☒ Capital One Financial

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

300.5

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption is not feasible. Accordingly, emissions were allocated based on revenue share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 19

(7.26.1) Requesting member

Select from:

☒ Capital One Financial

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

95.69

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 20

(7.26.1) Requesting member

Select from:

☒ Capital One Financial

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO2e

360.49

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on revenue proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 21

(7.26.1) Requesting member

Select from:

☒ Telstra Group Ltd

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

5.05

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Firstsource's Scope 1 emissions arise primarily from fugitive refrigerant emissions associated with air-conditioning and HVAC systems, which account for approximately 97% of total Scope 1 emissions. The remaining emissions originate from diesel consumption in backup power generators and fuel consumption in company-owned vehicles.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 1 emissions were identified from Firstsource's verified organizational GHG inventory and comprise refrigerant leakage from HVAC systems, diesel consumption in backup generators, and fuel use in company-owned vehicles. Customer allocations were calculated using a revenue-based methodology, whereby each customer was assigned a proportion of total Scope 1 emissions equal to its share of annual revenue. As operational assets and facilities are shared across multiple clients, direct attribution of Scope 1 emissions to individual customers is not feasible. The primary assumption is that revenue share serves as a reasonable proxy for resource utilization and associated emissions. Key limitations relate to the use of a proxy allocation method and the inability to directly measure customer-specific operational emissions.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 22

(7.26.1) Requesting member

Select from:

☒ Telstra Group Ltd

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

233.72

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (location-based) emissions arise from purchased electricity consumed across Firstsource's global offices and delivery centres. Major electricity-consuming activities include operation of IT and telecommunications infrastructure, employee workstations, data processing equipment, lighting, and HVAC systems required to support business operations and service delivery.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (location-based) emissions allocated originate from purchased electricity consumed across Firstsource's global delivery centres, contact centres, and office facilities that support service delivery. These emissions were identified from Firstsource's verified organizational GHG inventory and calculated using location-based emission factors that reflect the average emissions intensity of the electricity grids where energy was consumed. As electricity usage occurs within shared facilities serving multiple customers, direct attribution of electricity consumption is not feasible. Accordingly, emissions were allocated based on LBG's share of Firstsource's FY2025-26 revenue. The primary assumption is that revenue is a reasonable proxy for utilization of shared operational resources. The main limitation is that actual electricity consumption attributable to a specific customer cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 23

(7.26.1) Requesting member

Select from:

☒ Telstra Group Ltd

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

74.43

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 2 (market-based) emissions originate from electricity consumed in shared facilities and operational infrastructure supporting multiple customers. As customer-specific electricity consumption cannot be directly measured, emissions are allocated based on each customer's share of annual revenue, which serves as a proxy for utilization of shared operational resources. Renewable electricity instruments, including I-RECs, are incorporated into the market-based emissions calculation before allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 2 (market-based) emissions allocated arise from the same purchased electricity consumption across shared operational facilities but incorporate the impact of renewable electricity procurement instruments, including International Renewable Energy Certificates (I-RECs) and other renewable energy contracts. The underlying emissions were identified from Firstsource's verified organizational GHG inventory and calculated in accordance with the GHG Protocol Scope 2 Guidance. Since electricity consumption cannot be separately tracked by customer within shared facilities, emissions were allocated using a revenue-based methodology. Key assumptions and limitations are consistent with the location-based approach, namely that revenue serves as a proxy for resource utilization and that customer-specific electricity consumption cannot be directly measured.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.

Row 24

(7.26.1) Requesting member

Select from:

☒ Telstra Group Ltd

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 2: Capital goods

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

- ☒ Category 6: Business travel
- ☒ Category 7: Employee commuting
- ☒ Category 1: Purchased goods and services
- ☒ Category 5: Waste generated in operations

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Other allocation method, please specify :Emissions allocated to customers are based on a revenue-allocation methodology, whereby each client is assigned a proportion of Firstsource's verified organizational greenhouse gas emissions equal to the client's share of total annual revenue.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

280.38

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions were identified from Firstsource's verified organizational GHG inventory and include purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, and other relevant value-chain activities. Customer-specific Scope 3 emissions cannot be directly measured because these activities support multiple customers simultaneously. Accordingly, emissions were allocated on the basis of each customer's share of annual revenue, which serves as a proxy for utilization of shared resources and services. The primary assumption is that revenue is proportionate to operational activity and associated value-chain emissions. Key uncertainties relate to the use of a proxy allocation methodology rather than direct customer-level measurement.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions allocated were identified from Firstsource's verified organizational greenhouse gas inventory and include relevant value chain emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, business travel, employee commuting, waste generated in operations, cloud services, and other applicable upstream activities. These emissions support multiple customers simultaneously and cannot be directly measured at an individual client level. Therefore, emissions were allocated based on revenue proportion of Firstsource's FY2025-26 revenue. The principal assumption is that revenue reflects the relative consumption of shared business resources and services. Major limitations include the use of a proxy allocation methodology and the inability to directly attribute value-chain activities and associated emissions to individual customers. Despite these limitations, the methodology provides a consistent, transparent, and auditable approach for customer-level emissions allocation.

(7.26.14) Where published information has been used, please provide a reference

No published allocation methodology was used. Emissions were allocated using Firstsource's internal revenue-based allocation methodology, whereby each customer is assigned a proportion of the Company's verified greenhouse gas emissions corresponding to its share of FY2025-26 revenue. The underlying organizational GHG inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and independently verified by TÜV India.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

- ☒ Customer base is too large and diverse to accurately track emissions to the customer level

(7.27.2) Please explain what would help you overcome these challenges

As a global BPM/service provider with numerous clients, shared delivery centers, and resources serving multiple customers, customer-level attribution is inherently complex.

Row 2

(7.27.1) Allocation challenges

Select from:

- ☒ Doing so would require we disclose business sensitive/proprietary information

(7.27.2) Please explain what would help you overcome these challenges

Potentially there could be a conflict of interest to us as a business. Data Granularity: Obtaining sufficiently detailed and accurate data on the volume, type, and specific resource consumption of services provided to each customer can be difficult, especially for complex, multi-service operations.

Row 3

(7.27.1) Allocation challenges

Select from:

- ☒ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

This is also highly relevant given your operations across India, UK, US, Philippines, and other locations where electricity grid factors, travel emissions, and regional datasets differ.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ Yes

(7.28.2) Describe how you plan to develop your capabilities

Firstsource plans to further develop its capabilities to allocate emissions to customers through the implementation of Product Carbon Footprint (PCF) and Life Cycle Assessment (LCA) methodologies for its service offerings. Currently, customer-level emissions are allocated using a revenue-based methodology, which provides a practical and transparent approach for assigning emissions across a large and diverse customer base. However, we recognize the value of more granular and activity-based emissions accounting. As part of our sustainability roadmap, we intend to assess key products and services using internationally recognized LCA and PCF methodologies. This will enable us to better understand emissions across the value chain, identify emission hotspots, and provide customers with more accurate and decision-useful carbon footprint information associated with the services delivered to them. In parallel, we are strengthening data collection processes, improving activity-level emissions tracking across geographies, and evaluating additional allocation drivers such as delivery center utilization, employee deployment, and service-specific operational metrics. These efforts are expected to improve the accuracy, consistency, and transparency of customer-level emissions reporting while maintaining operational feasibility and protecting commercially sensitive information.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ No

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

100.79

(7.30.1.5) Total (renewable + non-renewable) MWh

100.79

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

11290.14

(7.30.1.3) MWh from non-renewable sources

26143.99

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

706.69

(7.30.1.5) Total (renewable + non-renewable) MWh

37434.13

Total energy consumption

(7.30.1.2) MWh from renewable sources

12096.83

(7.30.1.3) MWh from non-renewable sources

26243.99

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

706.69

(7.30.1.5) Total (renewable + non-renewable) MWh

38340.82

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ Yes
Consumption of fuel for the generation of heat	Select from: ☒ No
Consumption of fuel for the generation of steam	Select from: ☒ No
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

110.07

(7.30.7.2) MWh fuel consumed for self-generation of electricity

106.7

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Fuel consumption within Firstsource is primarily associated with diesel used in backup generators (DG sets) to ensure business continuity during grid power interruptions. A small proportion of fuel consumption is attributable to company-owned vehicles. No fuel was consumed for the generation of heat, steam, cooling, or co-generation/tri-generation activities during the reporting year. Accordingly, all fuel consumed for energy generation purposes has been reported under "Oil" and allocated to self-generation of electricity.

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Not Applicable

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

110.07

(7.30.7.2) MWh fuel consumed for self-generation of electricity

106.7

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) Comment

Fuel consumption within Firstsource is primarily associated with diesel used in backup generators (DG sets) to ensure business continuity during grid power interruptions. A small proportion of fuel consumption is attributable to company-owned vehicles. No fuel was consumed for the generation of heat, steam, cooling, or co-generation/tri-generation activities during the reporting year. Accordingly, all fuel consumed for energy generation purposes has been reported under "Oil" and allocated to self-generation of electricity.
[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Australia

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0.33

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.33

India

(7.30.14.1) Consumption of purchased electricity (MWh)

35874.13

(7.30.14.2) Consumption of self-generated electricity (MWh)

200.03

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

36074.16

Mexico

(7.30.14.1) Consumption of purchased electricity (MWh)

966.11

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

966.11

Philippines

(7.30.14.1) Consumption of purchased electricity (MWh)

851.41

(7.30.14.2) Consumption of self-generated electricity (MWh)

1.72

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

853.13

Romania

(7.30.14.1) Consumption of purchased electricity (MWh)

464.56

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

464.56

South Africa

(7.30.14.1) Consumption of purchased electricity (MWh)

3069.18

(7.30.14.2) Consumption of self-generated electricity (MWh)

151.6

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3220.78

Trinidad and Tobago

(7.30.14.1) Consumption of purchased electricity (MWh)

650.18

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

650.18

United Arab Emirates

(7.30.14.1) Consumption of purchased electricity (MWh)

2.56

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2.56

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

1784.63

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1784.63

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

7440.32

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7440.32

[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ I-REC [International]**(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute**

Select from:

☒ India**(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?**

Select from:

☒ Yes**(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2024

(7.30.15.14) Comment

Renewable electricity attributes were procured through the I-REC tracking system. A total of 20,897 MWh of renewable electricity attributes were redeemed for electricity consumption in India during the reporting period. The redeemed I-RECs originated from multiple solar photovoltaic facilities located in India. The facilities comprise both ground-mounted and rooftop solar installations, with commissioning dates ranging from 2020 to 2024. The renewable electricity was applied under the market-based Scope 2 accounting approach to support renewable electricity claims and Scope 2 emissions reduction reporting.

Row 2**(7.30.15.1) Country/area of electricity consumption**

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

118

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ I-REC [International]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ India

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.15.14) Comment

During FY2025-26, Firstsource redeemed 118 I-REC certificates, representing 118 MWh of renewable electricity consumption for its Chennai facility (RMZ Millenia Business Park). The certificates were sourced through Eclouds Energy LLP and retired on behalf of Firstsource to support Scope 2 emissions accounting and reporting. The redemption covers electricity consumption during the period 1 October 2025 to 31 December 2025 and enables Firstsource to claim the renewable energy attributes associated with the corresponding electricity consumed at the facility. The procurement of I-RECs forms part of Firstsource's broader strategy to increase renewable electricity use, reduce market-based Scope 2 emissions, and support progress towards its science-based emissions reduction targets and long-term Net Zero commitments.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.118

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

11353.67

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

95564

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

39.5

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Other emissions reduction activities

(7.45.9) Please explain

Firstsource's combined Scope 1 and Scope 2 (market-based) emissions intensity decreased from 0.195 tCO₂e per million INR revenue in FY2024-25 to 0.118 tCO₂e per million INR revenue in FY2025-26, representing a 39.5% reduction. The decrease was primarily driven by a significant reduction in market-based Scope 2 emissions, which fell from 15,309.41 tCO₂e to 10,632.21 tCO₂e, supported by renewable electricity procurement, including the redemption of I-RECs, and ongoing energy-efficiency initiatives across operations. In addition, revenue increased from INR 79,803 million to INR 95,564 million, enabling Firstsource to further decouple emissions from business growth. The improvement reflects progress against the Company's broader decarbonization strategy and SBTi-validated near-term and Net Zero targets.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☒ Energy usage

(7.52.2) Metric value

0.19

(7.52.3) Metric numerator

Total energy consumed (GJ)

(7.52.4) Metric denominator (intensity metric only)

Revenue from operations (INR) 95564

(7.52.5) % change from previous year

19.7

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

Energy intensity is calculated as total energy consumed (Scope 1 and Scope 2 energy consumption, in GJ) divided by revenue from operations. For reporting purposes, the metric is expressed per 100,000 INR of revenue. Energy intensity increased from 0.16 in FY2024-25 to 0.19 in FY2025-26, representing a 19.7% increase compared with the previous year.

Row 2

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

0.07

(7.52.3) Metric numerator

Total waste generated (tonnes)

(7.52.4) Metric denominator (intensity metric only)

Revenue from operations (INR) 95564

(7.52.5) % change from previous year

40

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

Waste intensity is calculated as total waste generated divided by revenue from operations. For reporting purposes, the metric has been normalized and expressed as waste intensity per 10 million INR of revenue. Waste intensity increased from 0.05 in FY2024-25 to 0.07 in FY2025-26, representing a 40% increase year-on-year.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Validation_Statement.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

06/01/2025

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

240

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

240.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

95.95

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

95.95

(7.53.1.54) End date of target

03/31/2035

(7.53.1.55) Targeted reduction from base year (%)

63

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

88.800

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

692.24

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

692.240

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-299.10

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Near Term Target: Reduce absolute Scope 1 GHG emissions by 63.0% by FY2035 from a FY2024 base year.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Firstsource is pursuing a range of operational decarbonization initiatives to achieve its Scope 1 emissions reduction target. Key actions include reducing diesel consumption from backup power generators through improved energy resilience, optimizing facility operations, transitioning to lower-carbon technologies where

feasible, and improving the efficiency of company-owned assets. The company continues to strengthen its energy management practices and evaluate opportunities to electrify operations and reduce dependence on fossil fuels. During FY2025-26, Firstsource's Scope 1 emissions were 721.46 tCO₂e. Progress continues to be monitored against the FY2024 base year and the SBTi-validated target of reducing absolute Scope 1 and Scope 2 GHG emissions by 63% by FY2035. Emissions performance is reviewed periodically, and reduction initiatives are being implemented across the organization to support achievement of the target.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Validation_Statement.pdf

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

06/01/2025

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Methane (CH₄)

☒ Nitrous oxide (N₂O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO₂e)

14700

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO₂e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)

14700.000

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

96.02

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

96.02

(7.53.1.54) End date of target

03/31/2035

(7.53.1.55) Targeted reduction from base year (%)

63

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5439.000

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

10209.05

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

10209.050

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

48.49

(7.53.1.80) Target status in reporting year

Select from:

☒ Achieved and maintained

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Near Term Target: Reduce absolute Scope 1 and Scope 2 GHG emissions by 63.0% by FY2035 from a FY2024 base year.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

During FY2025-26, Firstsource reduced its Scope 2 (market-based) emissions through the procurement and redemption of 20,897 MWH and 118 MWH of I-REC certificates, representing 20,897 MWh of electricity generated from renewable solar energy sources in India. The I-RECs were retired specifically to support Firstsource's green power claims and Scope 2 emissions reduction and reporting. By matching a portion of its electricity consumption with certified renewable electricity attributes, the company significantly reduced emissions associated with purchased grid electricity and progressed toward its SBTi-validated emissions reduction targets.

Row 3

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

- ☒ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Validation_Statement.pdf

(7.53.1.4) Target ambition

Select from:

- ☒ 1.5°C aligned

(7.53.1.5) Date target was set

06/01/2025

(7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
☒ Methane (CH₄)
☒ Nitrous oxide (N₂O)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

- ☒ Scope 3, Category 2 – Capital goods (not included in Scope 1 or 2)
- ☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
- ☒ Scope 3, Category 6 – Business travel
- ☒ Scope 3, Category 7 – Employee commuting
- ☒ Scope 3, Category 1 – Purchased goods and services
- ☒ Scope 3, Category 5 – Waste generated in operations

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

9468.95

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

158.25

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

1720.48

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

9

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

2903.27

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

16562.25

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

30822.200

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

30822.200

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

75

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

75

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

74.84

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

75

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

75

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

75

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

75

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

75

(7.53.1.54) End date of target

03/31/2035

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

15411.100

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

11495.74

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

35.96

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

913.94

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

141.35

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

3022.15

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

9040.94

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

24650.080

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

24650.080

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

40.05

(7.53.1.80) Target status in reporting year

Select from:

☒ Achieved and maintained

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with exclusion as below- 1. Hotel Stay exclusion / Beyond boundary from Category 6 (483.54 tCO₂e) 2. WFH exclusion / Beyond boundary from Category 7 (6,704.14 tCO₂e)

(7.53.1.83) Target objective

Near-term Target: Reduce absolute Scope 3 greenhouse gas (GHG) emissions by 50.0% by FY2035 from a FY2024 base year.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

Scope 3 emissions decreased during FY2025-26 as a result of several targeted initiatives across the value chain. Firstsource achieved a 15% reduction in business travel through greater adoption of virtual collaboration tools and more efficient travel planning. Additionally, the company's hybrid and work-from-home (WFH) policy helped reduce employee commuting emissions by limiting the frequency of travel to office locations. Further, the proportion of electric vehicles within the company-operated fleet increased to 22%, lowering transportation-related emissions. Together, these measures contributed to a reduction in Scope 3 emissions and supported progress towards Firstsource's SBTi-validated target of reducing absolute Scope 3 emissions by 50% by FY2035 from a FY2024 base year.

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ No other climate-related targets

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	1	
To be implemented	2	8000
Implementation commenced	0	0
Implemented	1	20897
Not to be implemented	1	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Electrification

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

4677.2

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

10000000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2000000

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

During FY2025-26, Firstsource procured and retired 20,897 MWh of renewable electricity attributes through I-RECs in India. This initiative reduced market-based Scope 2 emissions by approximately 4,677.20 tCO₂e. In addition to emissions reduction benefits, the renewable electricity procurement strategy generated estimated annual monetary savings of approximately INR 10 million (₹1 crore) through optimization of electricity sourcing and associated energy costs. The emissions savings are accounted for under Scope 2 purchased electricity.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Electrification

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

4677.2

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

120000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2500000

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

118 MWH IRECs were purchased for Chennai

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

At Firstsource, we prioritize identifying and executing energy efficiency projects with dedicated budgets allocated annually to drive meaningful environmental impact. Projects are selected based on criteria including maximum potential energy reduction, strategic facility location, alignment with our long-term sustainability vision, and our greenhouse gas (GHG) emission reduction targets. Most of Firstsource's operations are conducted from energy-efficient buildings, including several LEED-certified sites globally. This infrastructure supports our commitment to lower energy consumption and carbon footprint while enhancing workplace quality. Aligned with our commitment to achieve Net Zero emissions by 2050 and intermediate targets validated through the Science Based Targets initiative (SBTi), we anticipate increasing investment in energy efficiency initiatives. These investments are crucial to meeting near-term emission reduction goals of significant Scope 1 and 2 reductions by 2035, underscoring energy efficiency as a key lever to a sustainable future.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Firstsource is committed to reducing its energy consumption and its emissions footprint. This is demonstrated by the fact Firstsource has a dedicated budget for pursuing energy efficiency measures across its global operations. This budget enables Firstsource to invest in measures like energy efficient infrastructure, technology upgradation. Firstsource, in the previous financial year, has used this budget to invest in measures including reviewing and replacing all Lights with LED (2 X 2) or Downlighters, installing occupancy sensors, investing in green start equipment, and installing smart meters.

Row 3

(7.55.3.1) Method

Select from:

☒ Employee engagement

(7.55.3.2) Comment

Firstsource takes its responsibility towards climate positive action and sustainability seriously and strives to set an example of corporate responsibility by taking proactive steps to reduce its carbon emissions. Firstsource strives to empower its employees in contributing towards its emissions reduction goals through several initiatives. This includes facilitating an ongoing engagement program with its employees on sustainability. This includes education modules and corporate newsletters and social media messaging. These measures are bolstered with an incentive system for the employees. Thus while taking measures to reduce its emissions, Firstsource also is attempting to create a culture of responsibility and accountability, driving home the idea that along with systemic change, every individual action also counts

Row 4

(7.55.3.1) Method

Select from:

☒ Other :ISO- 14001 & ISO 50001

(7.55.3.2) Comment

65.11% of our centers, based on headcount, are ISO 14001 certified, with recertification pursued every three years to validate our adherence to responsible environmental practices. To ensure consistency, we extend environmental management practices to non-certified centers through our Integrated Management System (IMS). In addition to ISO 14001 surveillance audits, we conduct comprehensive annual external audits of our Environmental Management System (EMS) to evaluate overall compliance and performance. During FY 2025-26, ~65.11% of total sites were audited by independent third-party auditors. We also conduct internal audits across 100% of our centers annually to support continuous improvement. These robust oversight mechanisms reinforce our EMS and ensure consistent implementation across all operations. The entire UK is covered by ISO 50001.

Row 5

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

Firstsource is committed to reducing its environmental footprint across operations by focusing on employee travel reduction, energy efficiency enhancements, customer and partner engagement, and waste management innovations. Environmental commitments include a net-zero target by 2050, aligned with the Science Based Targets initiative (SBTi), with ongoing measures including expanded renewable energy usage, energy efficiency improvements, and emission reductions. The company has reported a reduction in Scope 2 emissions and increase in renewable energy use, consistent with rigorous operational decarbonization and energy management efforts. Certifications and external validations referenced include ISO 14001 for environmental management across ~65.11% of sites, and high scores in sustainability ratings such as EcoVadis Silver, CDP climate scores, and inclusion in the S&P Global Sustainability Yearbook.

Row 6

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

At Firstsource, we recognize the critical role of carbon pricing as a strategic tool to accelerate emission reductions and drive the transition to a low-carbon economy. Carbon pricing creates an economic incentive that fuels innovation, investment, and growth in renewable energy and other sustainable technologies, while promoting energy efficiency across our operations. In line with this vision, Firstsource is developing an internal carbon pricing mechanism aimed at embedding the cost of carbon emissions into business planning and decision-making. By assigning an internal carbon price, we intend to incentivize energy-saving initiatives, encourage low-carbon investments, and strengthen accountability within our facilities, finance, and procurement teams. This proactive approach aligns with our broader commitment to achieving Net Zero and bolstering climate resilience. The internal funds generated from carbon pricing will be directed towards impactful sustainability projects such as solar power installations, conversion to LED lighting, implementation of occupancy-based lighting controls, upgrading HVAC systems for improved efficiency, and adherence to green building standards. Through these efforts, Firstsource aims to replicate and build upon successful carbon pricing frameworks, driving measurable emissions reductions and supporting sustainable growth. Our goal is to achieve significant carbon savings, contributing to an aggregate reduction of over 30,000 metric tons of CO₂e in the near term.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Water withdrawal volumes are monitored across all operational sites through utility bills, water meter readings (where available), landlord-provided consumption records, and bottled water procurement records. Data are consolidated annually for environmental reporting.

(9.2.4) Please explain

Water withdrawal volumes are monitored across all operational sites through utility bills, water meter readings (where available), landlord-provided consumption records, and bottled water procurement records. Data are consolidated annually for environmental reporting.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Water withdrawal data are categorized by source, including municipal supply, tanker water, and bottled water. Source-specific information is obtained through invoices, facility records, and landlord-provided utility data.

(9.2.4) Please explain

Water withdrawal data are categorized by source, including municipal supply, tanker water, and bottled water. Source-specific information is obtained through invoices, facility records, and landlord-provided utility data.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Water quality of withdrawals is generally managed by municipal authorities and building management. Firstsource does not routinely monitor withdrawal quality across its predominantly office-based operations.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Given that Firstsource operates in leased BPO facilities where discharge management is landlord-controlled: Landlord-Supplied Data: Obtaining discharge quantity and quality data indirectly through landlord-provided reports, confirmation letters, or regulatory compliance certificates.

(9.2.4) Please explain

Water discharge volumes are monitored through landlord-provided information, utility records, and calculations based on water consumption data. Most facilities discharge wastewater through municipal sewer systems.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Discharge destinations are identified for the majority of sites, primarily municipal sewer networks and authorized treatment facilities. Information is obtained from facility management teams and landlords where applicable.

(9.2.4) Please explain

Discharge destinations are identified for the majority of sites, primarily municipal sewer networks and authorized treatment facilities. Information is obtained from facility management teams and landlords where applicable.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ 1-25

(9.2.2) Frequency of measurement

Select from:

☒ At least once a year

(9.2.3) Method of measurement

Treatment method data are available primarily at facilities with on-site Sewage Treatment Plants (STPs) or dedicated wastewater treatment arrangements.

(9.2.4) Please explain

Treatment method data are available primarily at facilities with on-site Sewage Treatment Plants (STPs) or dedicated wastewater treatment arrangements.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 1-25

(9.2.2) Frequency of measurement

Select from:

- ☒ At least once a year

(9.2.3) Method of measurement

Water discharge quality is monitored at locations operating STPs through periodic testing and compliance checks, where required by regulation.

(9.2.4) Please explain

Water discharge quality is monitored at locations operating STPs through periodic testing and compliance checks, where required by regulation.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

- ☒ 1-25

(9.2.2) Frequency of measurement

Select from:

- ☒ At least once a year

(9.2.3) Method of measurement

Water discharge quality parameters are monitored only at facilities equipped with on-site Sewage Treatment Plants (STPs) or where monitoring is required by local environmental regulations. Periodic testing is conducted by accredited laboratories for relevant wastewater quality parameters prior to discharge or reuse. As Firstsource operates primarily from office-based facilities with limited industrial processes, monitoring of nitrates, phosphates, pesticides, and other priority substances is applicable only to a small proportion of sites

(9.2.4) Please explain

Water discharge quality parameters are monitored only at facilities equipped with on-site Sewage Treatment Plants (STPs) or where monitoring is required by local environmental regulations. Periodic testing is conducted by accredited laboratories for relevant wastewater quality parameters prior to discharge or reuse. As Firstsource operates primarily from office-based facilities with limited industrial processes, monitoring of nitrates, phosphates, pesticides, and other priority substances is applicable only to a small proportion of sites

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

Temperature of discharged water is not routinely monitored across operations as the company's activities are predominantly office-based and do not involve material industrial processes or thermal discharges that could significantly affect receiving water bodies.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Measurement of water consumption (water withdrawn minus water returned or recycled) can be derived by: Calculating Withdrawal Minus Discharge: Using measured or estimated withdrawal volumes and subtracting the volume of water discharged or recycled.

(9.2.4) Please explain

Water consumption volumes are measured and monitored across the reporting boundary using utility bills, water meter readings, and landlord-provided consumption records. Data are consolidated annually through the environmental reporting process and used to track water efficiency performance and water stewardship objectives.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

282.54

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☒ Higher

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Higher water withdrawals are primarily attributable to the increase in operational locations and expansion of the reporting boundary during FY2025-26. Water withdrawal estimates continued to be based on the water assessment methodology used across the operational footprint

Total discharges

(9.2.2.1) Volume (megaliters)

254.29

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility closure

(9.2.2.4) Five-year forecast

Select from:

☒ Much higher

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Water discharge volumes increased in line with higher water withdrawals resulting from business growth and a larger operational footprint. Discharge estimates were calculated using the organization's water assessment methodology

Total consumption

(9.2.2.1) Volume (megaliters)

28.25

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.2.6) Please explain

Water consumption increased compared with the previous year due to changes in the water accounting methodology and growth in operational footprint. FY2025-26 water consumption was estimated at 10% of withdrawal volumes, resulting in higher reported consumption than the previous reporting year
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

150.26

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.4.5) Five-year forecast

Select from:

☒ Higher

(9.2.4.6) Primary reason for forecast

Select from:

☒ Facility expansion

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

53.18

(9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

(9.2.4.9) Please explain

Firstsource assesses water-related risks using watershed-level assessments and the WWF Water Risk Filter. During FY2025-26, approximately 53.20% of operational locations were identified as being in areas of high or extremely high water stress. Applying this proportion to total water withdrawals of 282.54 ML results in an estimated 150.26 ML withdrawn from water-stressed areas. The company continues to implement water efficiency and conservation initiatives across priority locations to mitigate water-related risks and improve resilience.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

FSL does not directly withdraw water from rivers, lakes, wetlands, rainwater harvesting systems, or other surface water bodies for its operations. Therefore, no withdrawal volume is reported under this category.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

FSL does not utilize brackish water or seawater in its operations, and hence this source is not considered relevant for reporting

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

FSL does not directly extract renewable groundwater from aquifers or borewells. Water consumed at facilities is sourced through third-party suppliers.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

FSL does not withdraw water from non-renewable groundwater sources. Accordingly, no water withdrawal is reported under this category.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Produced or entrained water is generally associated with extractive industries such as oil, gas, or mining operations. As FSL's business activities do not generate or rely on such water sources, this category is not relevant.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

282.45

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Facility expansion

(9.2.7.5) Please explain

Total water withdrawal during FY2025-26 was 282,542 kL (282.542 ML), arising primarily from domestic use in office facilities and supplied through municipal and landlord-managed systems.

[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

FSL does not directly discharge wastewater or effluents into freshwater bodies such as rivers, lakes, ponds, streams, wetlands, or reservoirs. Therefore, this discharge destination is not relevant to the organization's operations.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

FSL does not discharge any wastewater or treated effluent into brackish water bodies, estuaries, or the sea. Accordingly, this category is not applicable.

Groundwater

(9.2.8.1) Relevance

Select from:

☒ Not relevant

(9.2.8.5) Please explain

FSL does not dispose of wastewater through direct injection into groundwater aquifers, wells, or other subsurface systems. Therefore, groundwater is not a relevant discharge destination.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

(9.2.8.3) Comparison with previous reporting year*Select from:*☒ Higher**(9.2.8.4) Primary reason for comparison with previous reporting year***Select from:*☒ Facility expansion**(9.2.8.5) Please explain**

Wastewater generated from operations is discharged primarily through municipal sewer networks and landlord-managed wastewater systems in leased facilities. Total discharge was 254.288 ML in FY2025-26.
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment**(9.2.9.1) Volume (megaliters)**

0

(9.2.9.6) Please explain*Not applicable***Tertiary treatment****(9.2.9.1) Volume (megaliters)**

(9.2.9.6) Please explain*Not applicable***Secondary treatment****(9.2.9.1) Volume (megaliters)**

254.29

(9.2.9.2) Comparison of treated volume with previous reporting year*Select from:*☒ Higher**(9.2.9.3) Primary reason for comparison with previous reporting year***Select from:*☒ Facility expansion**(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards***Select from:*☒ 100**(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards***Select all that apply*☒ Profile of the receiving waterbody☒ Other, please specify :Receiving environment, local regulatory requirements, municipal wastewater treatment capability, environmental risk considerations**(9.2.9.6) Please explain**

Wastewater generated from Firstsource's office-based operations is discharged primarily through municipal sewer networks and landlord-managed wastewater systems. Wastewater treatment is conducted by authorized third-party or municipal treatment facilities in accordance with applicable local regulations. As Firstsource does not operate water-intensive industrial processes, wastewater is predominantly domestic in nature. The company monitors water-related risks through water assessments and engages with facility management and landlords to support compliance with wastewater management requirement.

Primary treatment only

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not applicable

No treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not applicable

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Not applicable
[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

0

(9.2.10.4) Please explain

Firstsource operates predominantly from office-based facilities and does not undertake manufacturing, agricultural, chemical processing, or other activities typically associated with significant releases of nitrates, phosphates, pesticides, or other priority substances to water. Wastewater generated across operations is primarily domestic in nature and is discharged through municipal sewer networks or authorized third-party wastewater treatment systems. The organization does not directly monitor or report emissions of nitrates, phosphates, pesticides, or other priority substances to water, as these are not considered material to its operations. Wastewater management is conducted in accordance with applicable local regulatory requirements and through municipal or third-party treatment infrastructure.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

33

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 51-75

(9.3.4) Please explain

Firstsource conducted water-related risk assessments across its operational footprint using the WWF Water Risk Filter and location-specific water stress analyses. The assessment identified that approximately 53.18% of operational facilities are located in areas classified as experiencing high or extremely high water stress. These facilities were identified as having substantive water-related dependencies, impacts, risks, and opportunities due to their reliance on local water resources and potential exposure to future water availability constraints. The assessment findings are used to prioritize water stewardship initiatives, including rainwater harvesting, water efficiency measures, leak detection programs, water recycling, and site-level risk management actions. Upstream value chain facilities have not yet been quantitatively assessed at the facility level for substantive water-related dependencies, impacts, risks, and opportunities.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with substantive water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

Not assessed / Not quantified
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☒ Facility 1

(9.3.1.2) Facility name (optional)

Sandhya Infocity SEZ 33 Old Mahabalipuram Rd,Navallur village,chengalpattu District, Chennai 603103

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :India East Coast Basin (Ponnaiyar/Priyadarshini rivers)

(9.3.1.8) Latitude

12.824649

(9.3.1.9) Longitude

80.231536

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 2

(9.3.1.1) Facility reference number

Select from:

☒ Facility 2

(9.3.1.2) Facility name (optional)

Platinum Holding Pvt Ltd,IT/ITES SEZ (Ozone Tech Park)No 2/1, Abu Garden, OMR, Navalur,Chennai 600130

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :India East Coast

(9.3.1.8) Latitude

12.851974

(9.3.1.9) Longitude

80.227426

(9.3.1.10) Located in area with water stress

Select from:

- ☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 3

(9.3.1.1) Facility reference number

Select from:

☒ Facility 3

(9.3.1.2) Facility name (optional)

RAJA TRADE TRICHY Raja Trade Center, Bharathirayar Salai (Mcdonald's Road), Cantonment, Trichy – 620 001

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to

receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Cauvery

(9.3.1.8) Latitude

10.799966

(9.3.1.9) Longitude

78.680237

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 4

(9.3.1.1) Facility reference number

Select from:

☒ Facility 4

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :India East Coast Basin (Ponnaiyar/Priyadarshini basin rivers)

(9.3.1.8) Latitude

11.932189

(9.3.1.9) Longitude

(9.3.1.10) Located in area with water stress*Select from:*☒ Yes**(9.3.1.29) Please explain**

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 5**(9.3.1.1) Facility reference number***Select from:*☒ Facility 5**(9.3.1.2) Facility name (optional)**

PARADIGM Mindspace, New Link Road, Malad West, Mumbai 400 064

(9.3.1.3) Value chain stage*Select from:*☒ Direct operations**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility***Select all that apply*☒ Risks☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin (Mumbai lies on the west coast draining into Arabian Sea)

(9.3.1.8) Latitude

19.180716

(9.3.1.9) Longitude

72.833317

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 6

(9.3.1.1) Facility reference number

Select from:

☒ Facility 6

(9.3.1.2) Facility name (optional)

Fourth Dimension Building, Mindspace, Malad West, Mumbai, 400064

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin (Mumbai lies on the west coast draining into Arabian Sea)

(9.3.1.8) Latitude

19.183445

(9.3.1.9) Longitude

72.832428

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 7

(9.3.1.1) Facility reference number

Select from:

☒ Facility 7

(9.3.1.2) Facility name (optional)

BTG BANGALORE Brigade Properties Pvt. Ltd, Brigade Tech Gardens SEZ, Block A1 2nd floor (Non SEZ), Brooke fields, Kundalahalli Village, Marathahalli Post, Bengaluru, Karnataka, 560037.

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Arkavathy / Vrishabhavathi River Basin (part of Arkavathy system / Cauvery tributaries)

(9.3.1.8) Latitude

12.963645

(9.3.1.9) Longitude

77.718212

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 8

(9.3.1.1) Facility reference number

Select from:

☒ Facility 8

(9.3.1.2) Facility name (optional)

BSR HYDERABAD 5th Floor, Block 1, Survey No 142, BSR Builders LLP IT SEZ, Nanakramguda Village, Serilingampally Mandal, Hyderabad - GHMC, Ranga Reddy, Telangana - 500008

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Musi River Basin (Godavari Basin Tributary)

(9.3.1.8) Latitude

17.410798

(9.3.1.9) Longitude

78.341552

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 9

(9.3.1.1) Facility reference number

Select from:

☒ Facility 9

(9.3.1.2) Facility name (optional)

MEDHA TOWER Medha IT Tower, Module 01 & 05, ACE Urban Hitech City-IT/ITES SEZ, Sy.No.53/1, Kesarpalli Village, Gannavaram Mandal, Krishna, Andhra Pradesh - 521102

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Krishna River Basin

(9.3.1.8) Latitude

16.526098

(9.3.1.9) Longitude

80.779288

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 10

(9.3.1.1) Facility reference number

Select from:

☒ Facility 10

(9.3.1.2) Facility name (optional)

UMANG TOWER MUMBAI 4th Floor, Umang Towers, Malad West, 400064

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin

(9.3.1.8) Latitude

19.175756

(9.3.1.9) Longitude

72.832162

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 11

(9.3.1.1) Facility reference number

Select from:

☒ Facility 13

(9.3.1.2) Facility name (optional)

TIDEL PARK Tidel Park, D2 - D4, DC 8 - DC 10, Ground floor, ELCOT SEZ, Aerodrome Post, Coimbatore 641014

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Noyyal River Basin (tributary of Cauvery)

(9.3.1.8) Latitude

11.030551

(9.3.1.9) Longitude

77.017537

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 12

(9.3.1.1) Facility reference number

Select from:

☒ Facility 14

(9.3.1.2) Facility name (optional)

HANUDEV INFOPARK Hanudev Infopark, D Block, 5th floor, Udaiyampalayam, Nav India Road, Coimbatore 641028

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Noyyal River Basin (tributary of Cauvery)

(9.3.1.8) Latitude

11.020944

(9.3.1.9) Longitude

76.991214

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 13

(9.3.1.1) Facility reference number

Select from:

☒ Facility 15

(9.3.1.2) Facility name (optional)

No 5, Brooke bond colony, R S Puram, coimbatore 641002

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :Noyyal River

(9.3.1.8) Latitude

11.009177

(9.3.1.9) Longitude

76.958828

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 14

(9.3.1.1) Facility reference number

Select from:

☒ Facility 16

(9.3.1.2) Facility name (optional)

Mexico, Paseo De La Reforma

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Mexico

☒ Other, please specify :Valley of Mexico Basin

(9.3.1.8) Latitude

19.434244

(9.3.1.9) Longitude

-99.151101

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 15

(9.3.1.1) Facility reference number

Select from:

☒ Facility 17

(9.3.1.2) Facility name (optional)

3rd Floor, Skyrise 1 Building, Cebu IT Park, Apas, Cebu City, 6000

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Philippines

☒ Other, please specify :Cebu Island Basin

(9.3.1.8) Latitude

10.331476

(9.3.1.9) Longitude

123.908109

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 16

(9.3.1.1) Facility reference number

Select from:

☒ Facility 18

(9.3.1.2) Facility name (optional)

2nd Floor, Science Hub - 2, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Philippines

- ☒ Other, please specify :Pasig River Basin

(9.3.1.8) Latitude

14.531844

(9.3.1.9) Longitude

121.051801

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 17

(9.3.1.1) Facility reference number

Select from:

☒ Facility 21

(9.3.1.2) Facility name (optional)

Motherwell

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :River Clyde Basin

(9.3.1.8) Latitude

55.783281

(9.3.1.9) Longitude

-4.000266

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 18

(9.3.1.1) Facility reference number

Select from:

☒ Facility 22

(9.3.1.2) Facility name (optional)

Derby

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :Derwent River Basin

(9.3.1.8) Latitude

52.916359

(9.3.1.9) Longitude

-1.453782

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 19

(9.3.1.1) Facility reference number

Select from:

☒ Facility 23

(9.3.1.2) Facility name (optional)

Middlesbrough

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

- ☒ Other, please specify :Tees River Basin

(9.3.1.8) Latitude

54.574497

(9.3.1.9) Longitude

-1.234459

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 20

(9.3.1.1) Facility reference number

Select from:

☒ Facility 24

(9.3.1.2) Facility name (optional)

Pontypridd

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :River Taff Basin

(9.3.1.8) Latitude

51.602859

(9.3.1.9) Longitude

-3.340241

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 21

(9.3.1.1) Facility reference number

Select from:

☒ Facility 25

(9.3.1.2) Facility name (optional)

Isle of Wight

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :Medina River Basin (Isle of Wight)

(9.3.1.8) Latitude

50.753955

(9.3.1.9) Longitude

-1.298551

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 22

(9.3.1.1) Facility reference number

Select from:

☒ Facility 26

(9.3.1.2) Facility name (optional)

Derry

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

- ☒ Other, please specify :Foyle River Basin

(9.3.1.8) Latitude

55.017532

(9.3.1.9) Longitude

-7.337802

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 23

(9.3.1.1) Facility reference number

Select from:

☒ Facility 27

(9.3.1.2) Facility name (optional)

Clydebank

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :River Clyde Basin

(9.3.1.8) Latitude

55.904326

(9.3.1.9) Longitude

-4.405013

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 24

(9.3.1.1) Facility reference number

Select from:

☒ Facility 28

(9.3.1.2) Facility name (optional)

Belfast

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :Lagan River Basin

(9.3.1.8) Latitude

54.593613

(9.3.1.9) Longitude

-5.934694

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 25

(9.3.1.1) Facility reference number

Select from:

☒ Facility 29

(9.3.1.2) Facility name (optional)

Euston, London

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

- ☒ Thames

(9.3.1.8) Latitude

51.493252

(9.3.1.9) Longitude

-0.225339

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 26

(9.3.1.1) Facility reference number

Select from:

☒ Facility 30

(9.3.1.2) Facility name (optional)

Birmingham

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United Kingdom

☒ Other, please specify :River Rea (Tributary of Severn) Basin

(9.3.1.8) Latitude

52.472751

(9.3.1.9) Longitude

-1.921355

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 27

(9.3.1.1) Facility reference number

Select from:

☒ Facility 31

(9.3.1.2) Facility name (optional)

Colorado Springs

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Fountain Creek Basin (Arkansas River System)

(9.3.1.8) Latitude

38.910026

(9.3.1.9) Longitude

-104.82425

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 28

(9.3.1.1) Facility reference number

Select from:

☒ Facility 32

(9.3.1.2) Facility name (optional)

Amherst

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

- ☒ Other, please specify :Buffalo River Basin (Lake Erie Watershed)

(9.3.1.8) Latitude

43.02022

(9.3.1.9) Longitude

-78.786588

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 29

(9.3.1.1) Facility reference number

Select from:

☒ Facility 33

(9.3.1.2) Facility name (optional)

Kingston

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Hudson River

(9.3.1.8) Latitude

41.977303

(9.3.1.9) Longitude

-73.993234

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 30

(9.3.1.1) Facility reference number

Select from:

☒ Facility 34

(9.3.1.2) Facility name (optional)

Louisville

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Ohio River Basin

(9.3.1.8) Latitude

38.269173

(9.3.1.9) Longitude

-85.570798

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 31

(9.3.1.1) Facility reference number

Select from:

☒ Facility 35

(9.3.1.2) Facility name (optional)

Salt Lake City

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

- ☒ Great Salt Lake

(9.3.1.8) Latitude

40.74352

(9.3.1.9) Longitude

-112.003309

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 32

(9.3.1.1) Facility reference number

Select from:

☒ Facility 36

(9.3.1.2) Facility name (optional)

Palmbay, Commercepark

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Indian River Lagoon Basin

(9.3.1.8) Latitude

28.049937

(9.3.1.9) Longitude

-80.601949

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 33

(9.3.1.1) Facility reference number

Select from:

☒ Facility 37

(9.3.1.2) Facility name (optional)

Dallas

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Trinity River (Texas)

(9.3.1.8) Latitude

32.935327

(9.3.1.9) Longitude

-96.983755

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 34

(9.3.1.1) Facility reference number

Select from:

☒ Facility 38

(9.3.1.2) Facility name (optional)

Chattanooga

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

- ☒ Other, please specify :Tennessee River Basin

(9.3.1.8) Latitude

35.012381

(9.3.1.9) Longitude

-85.189616

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 35

(9.3.1.1) Facility reference number

Select from:

☒ Facility 39

(9.3.1.2) Facility name (optional)

Thousand Oaks

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Calleguas Creek Basin

(9.3.1.8) Latitude

34.185475

(9.3.1.9) Longitude

-118.877902

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 36

(9.3.1.1) Facility reference number

Select from:

☒ Facility 40

(9.3.1.2) Facility name (optional)

Laporte

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :St. Joseph River Basin (Lake Michigan Watershed)

(9.3.1.8) Latitude

41.630372

(9.3.1.9) Longitude

-86.733042

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 37

(9.3.1.1) Facility reference number

Select from:

☒ Facility 41

(9.3.1.2) Facility name (optional)

Chico

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

- ☒ Sacramento River - San Joaquin River

(9.3.1.8) Latitude

39.799187

(9.3.1.9) Longitude

-121.852436

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 38

(9.3.1.1) Facility reference number

Select from:

☒ Facility 42

(9.3.1.2) Facility name (optional)

Dayton Ohio

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Great Miami River Basin

(9.3.1.8) Latitude

39.764176

(9.3.1.9) Longitude

-84.18828

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 39

(9.3.1.1) Facility reference number

Select from:

☒ Facility 43

(9.3.1.2) Facility name (optional)

Romania

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Romania

☒ Danube

(9.3.1.8) Latitude

44.43459

(9.3.1.9) Longitude

26.134193

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 40

(9.3.1.1) Facility reference number

Select from:

☒ Facility 44

(9.3.1.2) Facility name (optional)

South Africa- Woodstock, Capetown

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

South Africa

- ☒ Other, please specify :Liesbeeck River Basin (Capetown)

(9.3.1.8) Latitude

-33.93076

(9.3.1.9) Longitude

18.439845

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 41

(9.3.1.1) Facility reference number

Select from:

☒ Facility 45

(9.3.1.2) Facility name (optional)

South Africa- Victoria, Capetown

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

South Africa

☒ Other, please specify :Liesbeeck River Basin

(9.3.1.8) Latitude

-33.935511

(9.3.1.9) Longitude

18.460673

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 42

(9.3.1.1) Facility reference number

Select from:

☒ Facility 46

(9.3.1.2) Facility name (optional)

Trinidad Tobago

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Trinidad and Tobago

☒ Other, please specify :Caroni River Basin

(9.3.1.8) Latitude

10.666511

(9.3.1.9) Longitude

-61.509135

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

Row 43

(9.3.1.1) Facility reference number

Select from:

☒ Facility 47

(9.3.1.2) Facility name (optional)

Australia- Melbourne

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ No

(9.3.1.6) Reason for no withdrawals and/or discharges

No direct water withdrawals or discharges are reported at this facility. Water supply and wastewater management are controlled and managed by the building owner, landlord, or facility management provider. Accordingly, the facility does not independently withdraw water from the environment or directly discharge wastewater to receiving water bodies. Water-related risks and opportunities have nevertheless been assessed due to the facility's dependence on shared water infrastructure and potential exposure to local water stress conditions.

(9.3.1.7) Country/Area & River basin

Australia

- ☒ Other, please specify :Yarra River Basin

(9.3.1.8) Latitude

-37.809732

(9.3.1.9) Longitude

144.969887

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.29) Please explain

The facility operates within a leased office premises where water procurement and wastewater disposal are managed centrally by the building management. Consequently, no direct water withdrawals or discharges are attributed to the facility for reporting purposes. However, water-related risks and opportunities were evaluated as part of FSL's environmental risk assessment process.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

☒ ISO 14064-3

☒ Other, please specify :BRSR

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Water withdrawal volumes by source are compiled through internal reporting processes and utility records. While the data is subject to internal review and quality checks, it was not independently verified during the reporting period.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ Other, please specify :IS 3025

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

☒ ISO 14064-3

☒ Other, please specify :BRSR

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Information on wastewater discharge destinations is collected through internal records and information provided by facility management and third-party service providers. This data was not subject to independent external verification during the reporting period.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Data relating to wastewater treatment levels is based on information obtained from building management, municipal authorities, and third-party wastewater treatment providers. No independent verification was conducted for this disclosure during the reporting year.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 26-50

(9.3.2.2) Verification standard used

Select all that apply

☒ Other, please specify :IS 3025

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISO 14046-1

[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

95564

(9.5.2) Total water withdrawal efficiency

338.23

(9.5.3) Anticipated forward trend

Firstsource anticipates a positive trend in water withdrawal efficiency driven by continued revenue growth, operational efficiency measures, and ongoing water conservation initiatives across its facilities. As a predominantly office-based business, water withdrawal is expected to remain relatively stable while business growth continues, resulting in improved water productivity over time. The organization will continue implementing water-efficiency measures, preventive maintenance programs.

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☒ No

(9.13.2) Comment

Firstsource primarily operates as a Business Process Outsourcing (BPO) service provider and does not manufacture or sell physical products that contain substances subject to regulatory classification as hazardous. Therefore, the company's direct exposure to hazardous substances in product formulations is effectively nil.

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

(9.14.2) Value chain stage where low water impact is assessed

Select all that apply

☒ Direct operations

(9.14.3) Indicator used to assess water impact

Water quantity

☒ Lower water withdrawal/consumption than conventional processes

Water quality

☒ Lower water pollution than conventional processes

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☒ Yes, please specify standard :The classification is based on water quality monitoring and testing conducted by NABL-accredited laboratories against recognized drinking water quality standards rather than a specific low-water-impact product certification scheme.

(9.14.5) Definition used to classify low water impact

Firstsource Solutions classifies its services as low water impact because service delivery is primarily office-based and does not involve water-intensive manufacturing, agricultural, extractive, or industrial processes. Water use is limited mainly to employee amenities, sanitation, and facility operations. Services are considered low water impact based on lower water withdrawal/consumption and lower water pollution potential compared with conventional water-intensive industries.

(9.14.7) Please explain

As a business, Firstsource primarily delivers knowledge-based services rather than physical products. Our services inherently have low water impact because they do not involve water-intensive production processes, manufacturing, or raw material extraction phases typical of many product-based industries. We are water-intensive company as we mainly operate as a customer experience and technology provider. 1) Water is not a major component of our daily operations. Sanitation, cooling systems, and other facility-related requirements are the main uses of water, which are usually quite small when compared to sectors like manufacturing or agriculture. 2) We use very little freshwater, both directly and indirectly, due to our comparatively small water footprint. As a result, there is little environmental impact on water resources. 3. Our operations are not significantly affected by water availability or quality, as they do not require water as essential input.

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Other, please specify :Not a substantive business issue

(9.15.4) Explain why you do not have a target set in this category

Firstsource Solutions is a technology-enabled business process management company with predominantly office-based operations. The organization does not undertake manufacturing, industrial processing, or other activities that generate significant water pollutants. Wastewater generated is primarily domestic in nature and managed through municipal sewer systems or third-party treatment facilities. Consequently, water pollution is not considered a material environmental impact requiring a dedicated target at this stage.

Water withdrawals

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Other, please specify :Currently under assessment

(9.15.4) Explain why you do not have a target set in this category

Water withdrawal is relatively low compared to water-intensive industries, as water is used primarily for employee amenities, sanitation, and facility operations. While FSL monitors water consumption and implements conservation initiatives, it has not established a formal standalone water withdrawal target. Current efforts focus on improving water efficiency, data quality, and awareness across facilities.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

Firstsource's water-related targets revolve around reducing water consumption intensity, enhancing data accuracy for water management, increasing water recycling and reuse, actively mitigating water risks in stressed regions, and fostering conservation awareness among employees. While Firstsource has not set explicit WASH targets, it has undertaken substantial initiatives to ensure responsible water management and hygiene standards across its facilities. These include: Conducting detailed water risk assessments using tools like the WRI Aqueduct to identify at-risk water basins. Implementing water conservation measures such as installing water-efficient fixtures, setting up sewage treatment plants, rainwater harvesting, and atmospheric water generation to reduce reliance on municipal water. Enhancing water use monitoring and data accuracy to build a robust baseline for future improvements. Focusing on employee awareness programs that promote water conservation and hygiene practice

Other

(9.15.1) Target set in this category

Select from:

☒ No, and we do not plan to within the next two years

[Fixed row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

(10.1.1) Targets in place

Select from:

☒ No, but we plan to within the next two years

(10.1.2) Primary reason for not having a plastics-related target

Select from:

☒ Important but not an immediate business priority

(10.1.3) Explain why you did not have an active plastics-related target in the reporting year

Firstsource currently does not have a formal plastics-related target. As a predominantly office-based services organization, plastic consumption and plastic-related impacts have not been identified as a material environmental issue relative to other priority topics such as climate change, energy management, water stewardship, and waste management. Nevertheless, the company continues to implement measures that support responsible plastic use and waste reduction through its broader environmental management programs, including reduction of single-use plastics, waste segregation, recycling initiatives, circularity practices, and Zero Waste to Landfill commitments. Firstsource will continue to evaluate its plastics footprint and may consider establishing specific plastics-related targets as its sustainability program and data maturity evolve.

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Firstsource is a technology-enabled business process management company and is not involved in the production, commercialization, or conversion of plastic polymers, plastic packaging, or durable plastic goods. Our use of plastics is limited to operational and office-related activities. As part of our commitment to reducing plastic waste, we actively work to minimize the use of single-use plastics across our facilities. During the reporting period, we eliminated the use of plastic bubble wrap in packaging and logistics activities and adopted more sustainable alternatives. We also collaborate with Origami to procure upcycled products for employees, supporting circular economy principles and promoting the reuse of materials that would otherwise become waste. In addition, we conduct employee awareness and engagement initiatives to encourage the adoption of reusable, recyclable, and environmentally responsible alternatives to single-use plastics. These efforts contribute to our broader waste reduction and resource efficiency objectives.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Firstsource is a technology-enabled business process management company and is not involved in the production, commercialization, or conversion of plastic polymers, plastic packaging, or durable plastic goods. Our use of plastics is limited to operational and office-related activities. As part of our commitment to reducing plastic waste, we actively work to minimize the use of single-use plastics across our facilities. During the reporting period, we eliminated the use of plastic bubble wrap in packaging and logistics activities and adopted more sustainable alternatives. We also collaborate with Origami to procure upcycled products for employees, supporting circular economy principles and promoting the reuse of materials that would otherwise become waste. In addition, we conduct employee awareness and engagement initiatives to encourage the adoption of reusable, recyclable, and environmentally responsible alternatives to single-use plastics. These efforts contribute to our broader waste reduction and resource efficiency objectives.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Firstsource is a technology-enabled business process management company and is not involved in the production, commercialization, or conversion of plastic polymers, plastic packaging, or durable plastic goods. Our use of plastics is limited to operational and office-related activities. As part of our commitment to reducing plastic waste, we actively work to minimize the use of single-use plastics across our facilities. During the reporting period, we eliminated the use of plastic bubble wrap in packaging and logistics activities and adopted more sustainable alternatives. We also collaborate with Origami to procure upcycled products for employees, supporting circular economy principles and promoting the reuse of materials that would otherwise become waste. In addition, we conduct employee awareness and engagement initiatives to encourage the adoption of reusable, recyclable, and environmentally responsible alternatives to single-use plastics. These efforts contribute to our broader waste reduction and resource efficiency objectives.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Firstsource is a technology-enabled business process management company and is not involved in the production, commercialization, or conversion of plastic polymers, plastic packaging, or durable plastic goods. Our use of plastics is limited to operational and office-related activities. As part of our commitment to reducing plastic waste, we actively work to minimize the use of single-use plastics across our facilities. During the reporting period, we eliminated the use of plastic bubble wrap in packaging and logistics activities and adopted more sustainable alternatives. We also collaborate with Origami to procure upcycled products for employees, supporting circular economy principles and promoting the reuse of materials that would otherwise become waste. In addition, we conduct employee awareness and engagement initiatives to encourage the adoption of reusable, recyclable, and environmentally responsible alternatives to single-use plastics. These efforts contribute to our broader waste reduction and resource efficiency objectives.

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.3) Please explain

Firstsource is committed to reducing single-use plastics across its operations by adopting sustainable alternatives and embedding circular economy principles into workplace practices. As part of this commitment, we have eliminated the use of plastic bubble wrap in packaging and operational activities, replacing it with more environmentally responsible alternatives. We are also collaborating with Origami to source upcycled products for employees, promoting resource efficiency and extending the life cycle of materials that would otherwise become waste. To further support responsible consumption, we conduct awareness and engagement initiatives that encourage employees and stakeholders to reduce reliance on single-use plastics and adopt reusable, recyclable, and sustainable products. Through these efforts, we continue to foster a culture of environmental stewardship and waste minimization across our operations. In FY2024-25, TÜV India Private Limited conducted an independent third-party verification of Firstsource Solutions Limited's Zero Waste to Landfill (ZWL) performance. The verification was performed in accordance with TÜV India's ZWL Methodology and Verification Guidelines (Document ID: ZWL-STD-001) and covered the reporting period from 1 April 2024 to 31 March 2025. The engagement was undertaken at a limited level of assurance. Based on the verification procedures performed and evidence obtained, TÜV India Private Limited confirmed that Firstsource's reported waste diversion performance met the requirements of its Zero Waste to Landfill methodology and qualified for the Platinum Diversion Rate classification, with a verified waste diversion rate of 95% for both hazardous and non-hazardous waste streams across applicable operations.

Provision of waste management

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.3) Please explain

Firstsource follows a comprehensive 5R waste management framework: Refuse, Reduce, Reuse, Recycle, and Recover, to minimize waste generation and maximize resource efficiency across its operations. We prioritize refusing unnecessary materials, particularly single-use plastics, reducing waste at source through responsible consumption practices, reusing materials wherever feasible, recycling waste through authorized recyclers, and recovering value from waste streams through composting and energy recovery initiatives. Waste generated across our facilities, including e-waste, paper, plastics, food waste, and sanitary waste, is segregated at source and managed through approved vendors to ensure responsible treatment and disposal. As part of our efforts to reduce plastic waste, we have eliminated plastic bubble wrap from operational activities and are promoting more sustainable alternatives. We also collaborate with Origami to provide upcycled products to employees, supporting circular economy principles and extending the useful life of materials. Employee awareness campaigns, waste segregation programs, digitalization initiatives, and responsible procurement practices further support our waste reduction goals. During FY2024-25, our waste management practices and diversion performance were independently verified by TÜV India under its Zero Waste to Landfill (ZWL) methodology, resulting in a Platinum Diversion Rate classification, with 95% of waste diverted from landfill across applicable operations.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Firstsource follows a comprehensive 5R waste management framework: Refuse, Reduce, Reuse, Recycle, and Recover, to minimize waste generation and maximize resource efficiency across its operations. We prioritize refusing unnecessary materials, particularly single-use plastics, reducing waste at source through responsible consumption practices, reusing materials wherever feasible, recycling waste through authorized recyclers, and recovering value from waste streams through composting and energy recovery initiatives. Waste generated across our facilities, including e-waste, paper, plastics, food waste, and sanitary waste, is segregated at source and managed through approved vendors to ensure responsible treatment and disposal. As part of our efforts to reduce plastic waste, we have eliminated plastic bubble wrap from operational activities and are promoting more sustainable alternatives. We also collaborate with Origami to provide upcycled products to employees, supporting circular economy principles and extending the useful life of materials. Employee awareness campaigns, waste segregation programs, digitalization initiatives, and responsible procurement practices further support our waste reduction goals. During FY2024-25, our waste management practices and diversion performance were independently verified by TÜV India under its Zero Waste to Landfill (ZWL) methodology, resulting in a Platinum Diversion Rate classification, with 95% of waste diverted from landfill across applicable operations.

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

(10.5.1) Total weight during the reporting year (Metric tons)

0

(10.5.2) Raw material content percentages available to report

Percentage not available

☒ None

(10.5.12) Please explain

Firstsource operates primarily as a technology-enabled business process management services organization and currently tracks plastic waste generation and recycling through its waste management processes. However, the organization does not currently maintain a comprehensive inventory of plastic packaging sold and/or used, nor does it track packaging composition by virgin fossil-based, recycled, biobased, or other plastic content. As a result, data relating to total plastic packaging and associated raw material content are not available for the reporting year. The organization continues to focus on waste reduction, recycling, circularity initiatives, and Zero Waste to Landfill practices while evaluating opportunities to enhance plastics-related data collection and reporting capabilities.

[Fixed row]

(10.5.1) Specify the packaging formats across your organization's packaging portfolio and their proportions.

(10.5.1.1) Packaging formats in packaging portfolio

Select from:

☒ PET bottles – transparent clear, light blue and transparent colored

(10.5.1.2) Proportion of packaging portfolio

100

[Add row]

(10.5.2) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

(10.5.2.1) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

Select from:

☒ No

(10.5.2.7) Primary reason for not designing your plastic packaging in compliance with design for recycling and/or composting guidelines

Select all that apply

☒ Other, please specify :FSL does not design, manufacture, or place packaging on the market,

(10.5.2.8) Please explain

Firstsource does not design, manufacture, or specify packaging and therefore does not currently assess packaging against formal design-for-recycling or design-for-composting standards. The organization operates primarily from office-based facilities, and packaging associated with operational activities is limited to purchased goods and consumables. While Firstsource promotes waste reduction, recycling, circularity practices, and Zero Waste to Landfill initiatives across its operations, it does not currently have direct influence over packaging design and therefore does not evaluate packaging against recognized recycling or compostability design guidelines.

[Fixed row]

(10.5.3) Indicate the reusability and recyclability of the plastic packaging you sold and/or used.

(10.5.3.1) Percentages available to report

Percentage not available

☒ None

(10.5.3.5) Please explain

Firstsource is a services-based organization and does not manufacture, sell, or place plastic packaging on the market. The limited plastic packaging managed within the reporting boundary primarily consists of PET beverage bottles generated through office operations. These PET bottles are considered recyclable and are segregated and sent to authorized recyclers through the company's waste management processes. The organization does not currently operate reusable packaging systems or track packaging reusability metrics. Plastic waste is managed as part of broader waste reduction, recycling, circularity, and Zero Waste to Landfill initiatives.

[Fixed row]

(10.5.4) Provide the proportion of product delivered through reuse models.

(10.5.4.1) % total product delivered through reuse systems

Select from:

☒ None

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Land/water management

☒ Other, please specify :In FY 2025, we are committed to restoring urban green spaces, biodiversity, and ecosystem health through sustainable methods

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

As part of our commitment to environmental stewardship and biodiversity conservation, Firstsource does not develop, operate, or lease facilities within nationally protected areas across all applicable categories, including strict nature reserves, wilderness areas, national parks, natural monuments or features, habitat or species management areas, protected landscapes or seascapes, and protected areas designated for the sustainable use of natural resources. Consequently, none of Firstsource's owned or leased facilities are located within or adjacent to protected areas or areas of high biodiversity value outside protected areas.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

As part of our commitment to biodiversity conservation, we do not develop, operate, or lease facilities in nationally protected areas, irrespective of the protection category. Furthermore, none of our owned or leased facilities are situated within or adjacent to protected areas or areas of high biodiversity value outside protected areas.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations, including all owned and leased facilities, are not situated within or in close proximity to protected areas or areas of high biodiversity value outside protected areas.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations are conducted from mainly urban areas which are not close to any Ramsar sites.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations are conducted from mainly urban areas which are not close to any Key Biodiversity Areas.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations, including all owned and leased facilities, are not situated within or in close proximity to protected areas or areas of high biodiversity value outside protected areas.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Plastics

(13.1.1.2) Disclosure module and data verified and/or assured

- All data points in CDP response
- ☒ All data points in CDP response

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISO 14064-1
- ☒ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

TÜV India Private Limited (TUVI) conducted an independent third-party verification of Firstsource Solutions Limited's organizational greenhouse gas (GHG) inventory for FY2025-26. The assurance engagement was performed in accordance with ISO 14064-3:2019 and ISAE 3410, using ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard as the verification criteria. The verification covered Scope 1, Scope 2 (location-based and market-based), and selected Scope 3 emissions categories and was undertaken at a limited assurance level. The assurance process followed a risk-based approach and included: Assessment of the GHG information management system, including data collection, aggregation, quality control processes, approval workflows, and traceability of data within the Resustain platform. Review of source data and supporting documentation, including utility invoices, fuel records, refrigerant consumption records, travel data, waste records, procurement information, and employee commuting data. Interviews with key personnel responsible for GHG data collection, management, and reporting. Verification of organizational and operational boundaries and assessment of the completeness of emissions sources included within the inventory. Evaluation of methodologies, emission factors, assumptions, and Global Warming Potentials (GWPs) applied in the inventory to confirm alignment with ISO 14064-1:2018 and the GHG Protocol. Independent recalculation, analytical review, and risk-based sampling of emissions data to assess accuracy and identify material discrepancies. Assessment of internal controls, QA/QC procedures, maker-checker reviews, and data management practices supporting GHG reporting. Review of estimation methodologies, assumptions, and uncertainty assessments applied where measured data were unavailable.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

FSL_GHG_Verification_Statement_FY25-26.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Plastics

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Allocation of emissions to customers

(13.1.1.3) Verification/assurance standard

General standards

☒ ISO 14064-1

☒ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

Firstsource allocates GHG emissions to clients using a revenue-based methodology. Verified organizational Scope 1, Scope 2, and Scope 3 emissions are apportioned according to each client's percentage contribution to annual revenue. This approach provides a transparent and consistent mechanism for estimating client-attributable emissions while maintaining alignment with the company's verified GHG inventory and GHG Protocol principles.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

FSL_GHG_Allocation_Statement_FY25-26.pdf

[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

In FY2024-25, TÜV India Private Limited conducted an independent third-party verification of Firstsource Solutions Limited's Zero Waste to Landfill (ZWL) performance. The verification was performed in accordance with TÜV India's ZWL Methodology and Verification Guidelines and covered the reporting period from 1 April 2024 to 31 March 2025. The engagement was undertaken at a limited level of assurance. The assurance process included: Review of hazardous and non-hazardous waste management practices, including recycling, reuse, waste reduction, composting, pre-processing, incineration with and without energy recovery, landfill disposal, and other applicable treatment methods. Assessment of waste data through desk reviews, document verification, and sampling-based evidence gathering. Examination of waste manifests, disposal certificates, recycler authorizations, invoices, vendor declarations, and internal waste tracking records. Site-level

walkthroughs and interviews with operational personnel to validate waste segregation, handling, storage, and disposal processes. On-site verification of 17 facilities across India and remote verification of facilities in India, the United States, the United Kingdom, the Philippines, Australia, and Mexico. Evaluation of waste diversion pathways using a cradle-to-cradle approach, including confirmation from authorized waste handlers and recyclers regarding final treatment and disposal practices. Based on the verification procedures performed and evidence obtained, TÜV India Private Limited confirmed that Firstsource's reported waste diversion performance met the requirements of its Zero Waste to Landfill methodology and qualified for the Platinum Diversion Rate classification, with a verified waste diversion rate of 95% for both hazardous and non-hazardous waste streams across applicable operations.

(13.2.2) Attachment (optional)

Verification Statement_FSL_ZWL_FY 24-25.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

SVP & CAO

(13.3.2) Corresponding job category

Select from:

☒ Other C-Suite Officer

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

