Business Responsibility and Sustainability Report

Section A: General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L64202MH2001PLC134147
2	Name of the Listed Entity	Firstsource Solutions Limited
3	Year of incorporation	December 6, 2001
4	Registered office address	1st Floor, Athena Towers, Mindspace Malad, Goregaon (W), Mumbai – 400 063 India
5	Corporate address	1st Floor, Athena Towers, Mindspace Malad, Goregaon (W), Mumbai – 400 063 India
6	E-mail	investor.relations@firstsource .com
7	Telephone	+91 22 6666 0888
8	Website	https://www.firstsource.com/
9	Financial year for which reporting is being done	April 1, 2025 – March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	• BSE Limited • National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 6,969.91 million
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Ms Shamita Mukherjee Designation: Chief Human Resource Officer (CHRO) E-mail id: investor.relations@firstsource.com Contact: +91 22 6666 0888
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures contained in this Business Responsibility and Sustainability Report (BRSR) are presented on a consolidated basis and encompass Firstsource Solutions Limited and all entities included in its consolidated financial statements for FY 2025–26. The report covers operations across all geographies in which the Group has presence, including India, the United States, the United Kingdom, the Philippines, Mexico, Australia, South Africa, Romania, Trinidad & Tobago, and the United Arab Emirates. Unless otherwise specified, all quantitative and qualitative disclosures reflect consolidated performance and data for the Group as a whole. FY 2025–26 marks the first year in which the BRSR disclosures have been prepared on a consolidated basis. Accordingly, certain disclosures may not be directly comparable with FY 2024–25, as the previous year's BRSR was prepared on a standalone basis and reflected data pertaining only to Firstsource Solutions Limited. Any material limitations to year-on-year comparability arising from this change in reporting boundary should be considered while interpreting performance trends and metrics.
14	Name of assessment or assurance provider	Deloitte Haskins & Sells LLP
15	Type of assessment or assurance obtained	BRSR Core KPI's - Limited Assurance

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	BPS services (NIC Code: 63999)	To provide IT enabled BPS services to Banking and Financial services, Healthcare, Communication Media and Technology and Other Diverse Industries.	100.00%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Healthcare	63999	33.40%
2	Banking, Financial Services	63999	32.40%
3	Communication Media & technology	63999	21.20%
4	Other Diverse Industries	63999	13.00%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Locations	Number of plants	Number of offices	Total
National	0	20	20
International	0	37	37

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8
International (No. of Countries)	9

Note: These are operational locations as on 31st March 2026

b. What is the contribution of exports as a percentage of the total turnover of the entity?

99.74%

c. A brief on types of customers

Firstsource assists customers in reimagining business processes and enhancing efficiency through digital interventions and solutions in the banking and financial services, healthcare, communications, media & technology, and other diverse industries. Firstsource's customers represent a wide range of industry sectors across the world. Firstsource serves more than 150 clients, including Fortune 500 and FTSE 100 companies across diversified sectors

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B/A)	No. (C)	%(C/A)	No. (E)	% (E/A)
EMPLOYEES								
1	Permanent (D)	8292	4938	59.55%	3350	40.40%	4	0.05%
2	Other than Permanent (E)	17	7	41.18%	10	58.82%	0	0
3	Total employees (D + E)	8309	4945	59.51%	3360	40.44%	4	0.05%
WORKERS								
4	Permanent (F)	25300	12436	49.15%	12816	50.66%	48	0.19%
5	Other than Permanent (G)	2596	1197	46.11%	1399	53.89%	0	0
6	Total workers (F + G)	27896	13633	48.87%	14215	50.96%	48	0.17%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)
DIFFERENTLY ABLED EMPLOYEES								
1	Permanent (D)	78	36	46.15%	42	53.85%	0	0
2	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0
3	Total differently abled employees (D + E)	78	36	46.15%	42	53.85%	0	0
DIFFERENTLY ABLED WORKERS								
4	Permanent (F)	300	92	30.67%	202	67.33%	6	2.0%
5	Other than Permanent (G)	8	3	37.50%	5	62.50%	0	0
6	Total differently abled workers (F + G)	308	95	30.84%	207	67.21%	6	1.95%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	11*	2	18.18%
Key Management Personnel	3	1	33.33%

Note: *Mr Sunil Mitra, Independent Director, passed away in January 12, 2026 and has therefore not been included in the reported count as of the reporting date. Mr Paras Kumar Chowdhary, who was appointed as an Independent Director with effect from March 5, 2026 has been included in the count. Accordingly, the disclosure reflects the composition of the Board as at the end of the reporting period.

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	18.39%	17.37%	17.99%	16.68%	18.98%	17.46%	15.71%	20.16%	17.00%
Permanent workers	35.62%	34.18%	34.92%	33.30%	31.17%	32.49%	36.50%	39.12%	37.51%

Note:

1. The turnover excludes 'less than 180 days' and 'ramp-down turnover'.
2. All categories, such as permanent, part-timers, etc. have been included in the employee and worker category.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	RPSG Ventures Limited	Holding	53.66%	Yes
2	Firstsource Process Management Services Limited	Subsidiary	100.00%	Yes
3	Firstsource Provider Services Private Limited (Formally Known as Quintessence Business Solutions & Services Private Limited)	Subsidiary	100.00%	Yes
4	Accunai India Services Private Limited	Subsidiary	100.00%	Yes
5	Firstsource Solutions UK Limited UK	Subsidiary	100.00%	Yes
6	Firstsource Solutions S. A. Argentina	Subsidiary	99.98%	Yes
7	Firstsource B.P.O. Ireland Ltd. Ireland	Subsidiary	100.00%	Yes
8	Firstsource - Dialog Solutions Pvt. Ltd. Sri Lanka	Subsidiary	74.00%	Yes
9	Firstsource Group USA Inc. USA	Subsidiary	100.00%	Yes
10	Firstsource Business Process Services LLC USA	Subsidiary	100.00%	Yes
11	Firstsource Advantage LLC USA	Subsidiary	100.00%	Yes
12	One Advantage LLC USA	Subsidiary	100.00%	Yes
13	MedAssist Holding LLC USA	Subsidiary	100.00%	Yes
14	Firstsource Solutions USA LLC USA	Subsidiary	100.00%	Yes
15	Firstsource Health Plans and Healthcare Services LLC	Subsidiary	100.00%	Yes
16	Sourcepoint Inc.	Subsidiary	100.00%	Yes
17	Sourcepoint Fulfillment Services Inc.	Subsidiary	100.00%	Yes
18	PatientMatters LLC	Subsidiary	100.00%	Yes
19	Medical Advocacy Services For Healthcare INC.	Subsidiary	100.00%	Yes
20	Karmer Technologies LLC	Subsidiary	100.00%	Yes
21	The StoneHill Group Inc.	Subsidiary	100.00%	Yes
22	American Recovery Service Incorporated	Subsidiary	100.00%	Yes
23	Firstsource Solutions México S. de R.L. de C.V	Subsidiary	100.00%	Yes
24	Firstource Solutions Jamaica Limited	Subsidiary	100.00%	Yes
25	Firstsource BPO South Africa (Pty) Ltd.	Subsidiary	100.00%	Yes
26	Firstsource Solutions Australia Pty Limited	Subsidiary	100.00%	Yes
27	Quintessence Health LLC	Subsidiary	100.00%	Yes
28	Ascensos Limited UK	Subsidiary	100.00%	Yes
29	Ascensos South Africa (RF) (PTY) Ltd	Subsidiary	100.00%	Yes
30	Ascensos Trinidad Limited	Subsidiary	100.00%	Yes
31	Ascensos Contact Centres Romania SRL	Subsidiary	100.00%	Yes
32	Firstsource Solutions Limited Colombia S.A.S	Subsidiary	100.00%	Yes
33	Pastdue Credit Solutions Limited	Subsidiary	100.00%	—
34	Firstsource Middle East Services LLC	Subsidiary	100.00%	Yes
35	Jaye Inc. d/b/a TeleMedik	Subsidiary	100.00%	Yes
36	Firstsource Solutions Canada Inc	Subsidiary	100.00%	Yes
37	Nanobi Data and Analytics Private Limited	Associate	22.93%	—

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): 23,121.30 million

(iii) Net worth (in ₹): 25,758.45 million

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	75	0	-	52	0	-
Employees and workers	Yes	112	3	Investigation process is underway for open cases	241	8	Investigation process is underway for open cases
Customers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	Yes	115	3	Investigation process is underway for open cases	0	0	-

Note: Grievance Redressal Policy – https://www.firstsource.com/sites/default/files/2025-11/Global-Grievance-Redressal-Policy-5.1.pdf

New subsidiaries (Pastdue Credit Solutions Limited & Jaye Inc. d/b/a TeleMedik) Grievance redressal processes is yet to be integrated with our global policy/process.

26. Overview of the entity's material responsible business conduct issues

Sr. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Cybersecurity/ Data Privacy	Risk & Opportunity	**Risk:** • Cyberattacks pose a major threat to data safety and privacy protection. • Firstsource may suffer due to cyber-attacks/data breach incidents which can harm Firstsource's reputational image. **Opportunity:** • By adopting leading information security practices and aligning with global information security standards, we have the opportunity to enhance client trust, gain a competitive edge, and secure long-term business growth.	**Certifications and Compliance:** • Operation centers are ISO 27001 certified, with processes certified under HIPAA, HITRUST, and SOC2. Regular audits ensure adherence, with a zero-tolerance policy for non-compliance. **Technical Controls and User Security:** • Deployment of controls at network perimeters, servers, data centers, and end-user computing. End users access systems via a High Secure VPN with Two-Factor Authentication and are protected by EDR, DLP, Encryption, DNS Layer Security, and a Secure Mail Gateway.	**Negative** **Costs of Implementation:** • The financial outlay for maintaining certifications, conducting regular audits, and deploying advanced security technologies can be significant. **Potential Fines:** • Non-compliance with security standards can result in substantial fines and penalties. **Positive Risk Mitigation:** • Effective security measures reduce the risk of costly data breaches, ransomware attacks, and related financial losses.

Sr. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				Threat and Vulnerability Management: • Proactive detection and mitigation of infrastructure vulnerabilities, complemented by third-party assessments, including vulnerability and penetration tests, web application security assessments, PCI DSS compliance scans, source code reviews, and cloud infrastructure reviews. **Continuous Monitoring** • 24/7 monitoring helps reinforce our security posture while preventing, detecting, analyzing, and responding to real-time cybersecurity incidents. Firstsource has deployed EDR /XDR on all the endpoints, servers and cloud and these digital assets are monitored through 24/7 * 365 using MDR services (Managed Detection and threat response service) using X-Vigil from SentinelOne. • Digital Footprint monitoring is done through Security Scorecard that rates cybersecurity postures of corporate entities through completing scored analysis of cyber threat intelligence.	**Reputation and Trust:** • Robust security enhances the company's reputation, leading to increased customer trust and potentially higher revenue. **Operational Efficiency:** • Proactive threat management and continuous monitoring can prevent disruptions, ensuring stable business operations and avoiding revenue loss.
2	Technology Risk s (leveraging AI & emerging tech)	Risk	In the rapidly evolving business landscape, emerging disruptive technologies are reshaping the dynamics between clients and suppliers. Clients, facing persistent budget constraints, are increasingly inclined to reduce back-office costs, while suppliers are innovating to offer additional services and generate supplementary revenues. Technologies like Cloud Computing, Artificial Intelligence, Data Analytics software, Social Media platforms, and Process Automation software are revolutionizing the Business Process Services (BPS) industry, empowering businesses to enhance efficiency and lower operational costs. BPS companies are swiftly adapting, leveraging these technologies to provide value-added services through strategic technology enablement, partnerships, and alliances.	**Digital Solutions Development:** • Recognizing the importance of digital transformation, the Company has invested in the development of a wide suite of Digital Solutions. These solutions encompass Robotics Process Automation, Digital, and Analytics, aligning with the industry's shift towards automation and data-driven decision-making. • As part of its productization strategy, the Company has integrated domain expertise with cutting edge technology to create innovative offerings. • By combining industry knowledge with best-in-class digital tools, it aims to deliver high-value solutions that address the evolving needs of clients and capitalize on emerging market opportunities.	**Digital Solutions Development:** Positive Investing in digital solutions enhances competitiveness and revenue potential. Automation efficiencies lead to long-term cost savings and profitability. Negative Initial investment costs may arise but are offset by potential revenue streams and efficiency gains. **Productization Initiatives:** Positive Leveraging expertise for specialized offerings boosts customer satisfaction and revenue. Scalable streams lead to improved financial performance. Negative Upfront investment in development and marketing is required but yields long-term growth and market positioning benefits.

Sr. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Human Resource Risk	Opportunity/ Risk	**Risk:** • Attrition threatens operational disruption, increased costs, and performance inconsistency. Difficulty in recruiting and retaining skilled talent may exacerbate wage inflation, impacting profitability, and competitiveness. Inadequate succession planning and leadership changes can disrupt business continuity, impede strategic execution, and affect employee morale. Ethical lapses and misconduct pose reputational damage, legal liabilities, and trust erosion among stakeholders. **Opportunity:** Effectively managing attrition fosters talent retention, stability, and a conducive environment for growth and innovation. Overcoming recruitment challenges and managing wage inflation enhances workforce stability, supports expansion, and bolsters market position. Strong succession planning ensures organizational resilience, sustains client relationships, and fosters employee commitment, driving long-term success. Upholding ethical standards enhances brand reputation, builds trust, and differentiates the company as an ethical and responsible business entity in the market.	• Strengthening talent retention through upskilling and career development initiatives. • Implementing effective Reward & Recognition programs to enhance employee engagement and morale. • Innovating recruitment practices, including strong employee referral programs and campus hiring strategies. • Establishing a robust Code of Conduct and whistleblowing mechanism to address unethical behavior. • Ensuring competitive compensation and succession planning aligned with career aspirations. Strengthening onboarding and early lifecycle experiences to drive faster integration. Advancing digital and leadership capability building to equip talent for the future. Accelerating internal mobility through curated programs aligned with individual aspirations and business needs. Expanding internal learning academies for continuous upskilling and reskilling. Driving well-being, career enablement, and continuous learning to deepen engagement. Investing in first-line manager development to improve team stability and employee experience	**Positive:** • Effective retention strategies can reduce turnover costs and improve productivity, potentially enhancing financial performance. • Successful recruitment practices and wage management can lead to workforce stability and operational efficiency, possibly improving financial outcomes. • Strong succession planning ensures leadership continuity, mitigating risks and maintaining stability, potentially supporting long-term financial growth. • Upholding ethical standards and fostering a culture of integrity can enhance brand reputation, build trust, and attract investors, potentially resulting in long-term financial gains. **Negative:** • Attrition-related costs, such as recruitment and training expenses, may negatively impact profitability. • Difficulty in recruiting skilled talent and wage inflation can increase personnel expenses, potentially reducing profit margins. • Inadequate succession planning may result in leadership gaps and disruptions, negatively affecting business continuity and performance. • Ethical breaches and misconduct may lead to legal liabilities, reputational damage, and loss of business opportunities, impacting financial results.
4	Empowering Workplace	Risk & Opportunity	**Risk** • Health and safety of employees is a critical aspect for ensuring employee welfare and overall productivity. **Opportunity** • Participation of employees from diverse backgrounds creates an inclusive business ecosystem, which is conducive to talent retention.	• Firstsource has implemented a comprehensive and robust Occupational Health & Safety Policy and effective mechanisms to protect employees from workplace hazards and injuries. • Recurrent training programs are conducted for all relevant stakeholders to mitigate health and safety risks arising from Firstsource's business operations.	**Positive** • Workforce diversity fosters creativity, improves performance, and enables a healthy organizational culture by bringing fresh perspectives, experiences, and ideas. **Negative** • Any health and safety incident has the potential to result in the loss of productive work time, delay in business response, and ultimately lead to monetary loss, thereby impacting profitability.

Sr. No.	Material issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Environment and Climate Action	Risk & Opportunity	**Risk** • Economic disruptions due to climate-related transition risks (such as new regulations and policies) can impact Firstsource's growth and profitability. • Extreme weather events resulting from climate change (e.g., water scarcity or heavy rainfall) pose physical risks to Firstsource's business operations and the safety and wellbeing of its employees. **Opportunity** • Enhanced brand image and reputation as an environmentally responsible business. • Monetary savings through the use of low-emission and renewable energy sources, operating from energy-efficient green buildings, and using low-carbon transportation.	• Establishing climate change action plans as an integral part of the overall business strategy. • Implementing carbon emission reduction targets and a decarbonization roadmap. • Developing business continuity and crisis management plans.	**Positive** • Adopting climate change mitigation as a core business strategy enables proactive preparation for future changes in national and international climate-related regulations. • Strengthened reputation with customers and shareholders for demonstrating resilience to climate change-related business disruptions. **Negative** • Investments required to assess climate change impacts and develop strategic mitigation plans may lead to significant costs.
6	Customer Centricity	Opportunity	**Opportunity** • This presents an opportunity to lead the segment by becoming the preferred choice for customers across various business domains. • Achieving customer delight and satisfaction offers a strong avenue for business leadership and growth.	NA	**Positive** • A positive brand image and high customer satisfaction rate contribute to becoming the platform of choice, resulting in increased business and profitability.
7	Community Impact	Opportunity	**Opportunity:** Firstsource consistently works to foster social development, firmly believing it to be an essential element of its long-term success.	NA	**Positive** • Through its values and principles, Firstsource has created a positive impact in communities by advancing education, skill development, women empowerment, healthcare, and livelihood opportunities for the underprivileged, while contributing to the achievement of the UN Sustainable Development Goals (SDGs). ugh its values and principles, Firstsource has created a positive impact in communities by advancing education, skill development, women empowerment, healthcare, and livelihood opportunities for the underprivileged, while contributing to the achievement of the UN Sustainable Development Goals (SDGs).

Section B: Management And Process Disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC principles and core elements.

<table>
<tr><th colspan="3">Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td colspan="12">Policy and management processes</td></tr>
<tr><td>1.</td><td>a)</td><td>Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td></td><td>b)</td><td>Has the policy been approved by the Board? (Yes/No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td></td><td>c)</td><td>Web Link of the Policies, if available</td><td colspan="9">P1 - https://www.firstsource.com/investor-relations/corporate-governance
P2 – https://www.firstsource.com/sites/default/files/2026-02/Sustainable-Supply-Chain-Policy_V1.0_2nd-Feb26.pdf, https://www.firstsource.com/sites/default/files/2026-02/Supplier-Code-of-Conduct_V1.0_2nd-Feb26.pdf
P3 – https://www.firstsource.com/sites/default/files/2025-10/Human_Rights_Policy_2.2.pdf
P4 – https://www.firstsource.com/investor-relations/corporate-governance
P6 – https://www.firstsource.com/sites/default/files/2025-09/Global_QOHSEE_Management_Policy_Sept2025.pdf
P7 – https://www.firstsource.com/investor-relations/corporate-governance
P8 – https://www.firstsource.com/sites/default/files/2026-04/Global-DE%26I-Policy-3.1.pdf
P9 – https://www.firstsource.com/investor-relations/corporate-governance</td></tr>
<tr><td>2.</td><td colspan="2">Whether the entity has translated the policy into procedures. (Yes/No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>3.</td><td colspan="2">Do the enlisted policies extend to your value chain partners? (Yes/No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>4.</td><td colspan="2">Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</td><td colspan="9">P1 – SEBI (LODR) Regulations, 2015, Companies Act, 2013, NGRBC 2018, GRI Standards 2021, UNGC Principles, UN SDGs
P2 – Firstsource Solutions Limited has adopted internal governance frameworks aligned with internationally recognized principles on ethics, human rights, and sustainability through its Supplier Code of Conduct_V1.0 and Sustainable Supply Chain Policy_V1.0. These policies are designed to align with broadly accepted international standards and codes, including:
• Applicable national and international labor, environmental, and data protection laws and regulations
Direct Relation to Principle 2 (Human Rights): The company's policies directly support Principle 2 through:
• Explicit requirement for suppliers to support and respect internationally proclaimed human rights and ensure non-complicity in abuses
• Prohibition of child labor, forced labor, human trafficking, harassment, and discrimination
• Mandating fair wages, humane treatment, and safe working conditions across the supply chain
• Requiring suppliers to comply with all applicable social, ethical, and human rights-related laws globally.
Additionally, the Sustainable Supply Chain Policy reinforces these commitments by requiring suppliers to respect human rights across all stakeholders in the supply chain and operate in an ethical and responsible manner.
P3 – Firstsource adheres to the principles of the International Labor Organization (ILO) Conventions. Our policies comprehensively address global inclusion and diversity, human rights, equal opportunity, and business conduct. Several of our centers are certified with ISO 45001:2018, and we maintain these standards even in non-certified centers. We also follow the recommendations suggested by the UNGC and GRI Standards 2021.
P4 – 1. Companies Act, 2013
2. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
3. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
4. Foreign Exchange Management Act, 1999</td></tr>
</table>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	P5 – The Company is committed to the principles outlined in the United Nations Global Compact and the International Labor Organization. These frameworks align with the principles of NGRBC Principle 5 by promoting and upholding human rights, fair labor practices, freedom of association, elimination of discrimination, prevention of child and forced labor, and ensuring the dignity and well-being of all employees and workers across the organization. P6 – Additionally, while some of our centers have received ISO 14001:2015 certification, we ensure that the standards of this certification are upheld across all non-certified centers as well. P7 – 1. Companies Act, 2013 2. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 3. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 4 Foreign Exchange Management Act, 1999 P8 – The CSR policy complies with the Companies Act, 2013. P9 – 1. Consumer Protection Act, 2019 2. Digital Personal Data Protection Act, 2023 (DPDP Act) 3. Information Technology Act, 2000									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	P1 – The Company follows a zero-tolerance approach towards any violations related to human rights, business ethics, anti-bribery, corruption, and acceptance of inappropriate gifts or benefits. Our commitment is reinforced through various policies, mandatory employee awareness programs, Code of Conduct adherence, whistleblower mechanisms, and governance frameworks aimed at preventing unethical practices and ensuring a respectful and compliant workplace. The Company's key target is to maintain zero incidents of substantiated violations pertaining to human rights abuses, unethical conduct, bribery, corruption, or non-compliance with gifts and hospitality guidelines. Any reported concerns are investigated through established governance and disciplinary mechanisms. During the reporting period, the Company continued to strengthen awareness, monitoring, and compliance practices to support these commitments. The Company follows a zero-tolerance approach towards any violations related to human rights, business ethics, anti-bribery, corruption, and acceptance of inappropriate gifts or benefits. Our commitment is reinforced through various policies, mandatory employee awareness programs, Code of Conduct adherence, whistleblower mechanisms, and governance frameworks aimed at preventing unethical practices and ensuring a respectful and compliant workplace. The Company's key target is to maintain zero incidents of substantiated violations pertaining to human rights abuses, unethical conduct, bribery, corruption, or non-compliance with gifts and hospitality guidelines. Any reported concerns are investigated through established governance and disciplinary mechanisms. During the reporting period, the Company continued to strengthen awareness, monitoring, and compliance practices to support these principles. The Company follows a zero-tolerance approach towards any violations related to human rights, business ethics, anti-bribery, corruption, and acceptance of inappropriate gifts or benefits. Our commitment is reinforced through various policies, mandatory employee awareness programs, Code of Conduct adherence, whistleblower mechanisms, and governance frameworks aimed at preventing unethical practices and ensuring a respectful and compliant workplace. The Company's key target is to maintain zero incidents of substantiated violations pertaining to human rights abuses, unethical conduct, bribery, corruption, or non-compliance with gifts and hospitality guidelines. Any reported concerns are investigated through established governance and disciplinary mechanisms. During the reporting period, the Company continued to strengthen awareness, monitoring, and compliance practices to support these commitments. P2 – Firstsource commits to: - Ensuring suppliers meet defined ESG baseline requirements through mandatory screening - Conducting supplier assessment and performance evaluation for at least the top 10 suppliers annually based on transaction value - Extending Supplier Code of Conduct compliance across the supplier base.									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	P3 – We have established and implemented comprehensive policies and commitments to uphold ethical, inclusive, and sustainable business • Equal Opportunity and Fair Treatment, ensuring non-discrimination and merit-based employment practices. • A Harassment-Free Workplace policy to maintain a safe and respectful work environment. • Strict protection against Child Labor, Forced Labor, and Human Trafficking through a zero-tolerance approach towards human trafficking. • A strong focus on Inclusion and Diversity to promote equitable representation and belonging. • Through our Health, Workplace Safety and Environment commitments by minimizing foreseeable risks in the workplace. • Firstsource respects its employees' lawful rights to freedom of association, collective bargaining, and the right to representation, aimed at promoting personal and professional excellence, as applicable under the laws of the location where an employee works. • Our Work Hours, Wages and Benefits policy ensures compliance with employees in line with the wages prescribed by governments in which they work. • We are committed to equal remuneration for work of equal value, ensuring fair compensation regardless of gender, race, age, or other factors, and actively work to eliminate wage disparities. • Firstsource aims to achieve and maintain the highest standards of Environment and Energy usage, incorporating the principles of sustainable development throughout its worldwide business. • Further, under Governance, we conduct regular reviews of Policies and practices and have control mechanisms in place through our Grievance Redressal, POSH Committee, and Whistleblowing Committee. • To raise awareness and understanding of our Human Rights policy, we provide training on the Human Rights Policy and communicate with employees through various campaigns. • Our Grievance Redressal Policy and Whistleblowing Policy ensure employees have a safe and confidential platform to report concerns without fear of retaliation. P4 – The Company is committed to maintain effective Stakeholder's engagement, ensuring timely resolution of grievances, enhancing transparency in communications, and improving Stakeholder's satisfaction through ongoing review and enhancement of Stakeholder's engagement processes. These commitments are pursued on a continuous basis in line with applicable regulatory requirements and business objectives. P5 – The Company follows a zero-tolerance approach towards any violations related to human rights. Our commitment is reinforced through various policies, mandatory employee awareness programs, Code of Conduct adherence, whistleblower mechanisms, Grievance process, and governance frameworks aimed at preventing unethical practices and ensuring a respectful and compliant workplace. The Company's key target is to maintain zero incidents of substantiated violations pertaining to human rights. During the reporting period, the Company continued to strengthen awareness, monitoring, and compliance practices to support these commitments. P6 – Our approach emphasizes responsible resource management and focuses on key areas such as water stewardship, energy efficiency, responsible waste management, and emission reduction strategies. Our Global Quality, Health, Safety, Environment & Energy Management Policy and ESG Policy are publicly available on our website to promote transparency and accountability. P7 – The Company is committed to ensure that all interactions with regulators, government authorities, industry associations, and other stakeholders are conducted ethically, transparently, and in compliance with applicable laws, regulations, and internal policies. This commitment is ongoing and reviewed periodically.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	P9 – The Company is committed to providing secure, high-quality, transparent, and customer-centric services through continuous improvement, technology-led innovation, robust information security practices, regulatory compliance, and effective grievance redressal mechanisms. These commitments are ongoing and are periodically reviewed through established business and governance processes.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	P1 – The Company continues to maintain a zero-tolerance approach towards violations relating to human rights, ethics, anti-bribery and corruption, and inappropriate gifts or hospitality practices. During the reporting period, the Company remained committed to achieving its stated objective of maintaining the highest standards of ethical conduct and compliance across all operations. To support these commitments, the Company has implemented robust preventive and mitigation measures, including a comprehensive Code of Conduct, mandatory policy awareness and compliance training, whistleblower and grievance redressal mechanisms, and disciplinary procedures for non-compliance. The Company remains committed to further strengthening its compliance culture and ethical framework to mitigate risks and ensure sustained adherence to its commitments, goals, and targets. P2 – Compliance is monitored through:- Supplier screening and background verification prior to onboarding - Periodic supplier performance evaluation covering quality, delivery, competitiveness, and compliance - Zero-tolerance controls for Anti-money laundering (AML), Counterterrorism financing (CTF), and anti-bribery & organized crime violations P3 – Not Applicable P4 – The Company continued to engage with its stakeholders through established communication and grievance redressal mechanisms, ensuring timely responses to stakeholder concerns and regulatory disclosures. Stakeholder engagement processes were reviewed periodically to enhance transparency, responsiveness, and effectiveness. No material gaps were identified in achieving the Company's stakeholder engagement objectives during the reporting period. P5 – There were no reported Violations for the given period. The Company continues to maintain a zero-tolerance approach towards violations relating to human rights. During the reporting period, the Company remained committed to achieving its stated objective of maintaining the highest standards of ethical conduct and compliance across all operations. To support these commitments, the Company has implemented robust preventive and mitigation measures, including a comprehensive Code of Conduct, mandatory policy awareness and compliance training, whistleblower and grievance redressal mechanisms, and disciplinary procedures for non-compliance. The Company remains committed to further strengthening its compliance culture and ethical framework to mitigate risks and ensure sustained adherence to its commitments, goals, and targets. P6 – No P7 – The Company continued to engage with regulators, government authorities, industry associations, and other stakeholders in a transparent, ethical, and compliant manner. During the reporting period, the Company maintained adherence to applicable regulatory requirements and internal policies governing stakeholder interactions. Regular reviews of compliance and governance processes were undertaken, and no material instances of non-compliance or significant deviations from the stated commitments were identified. P8 – Firstsource's targets and goals are currently being established. This report's "Section C" contains the information about Firstsource's governance, social, and environmental performance. P9 – The Company maintained its commitment to providing secure, high-quality, and customer-centric services through robust information security practices, continuous process improvement, and effective customer grievance redressal mechanisms. The commitments were periodically reviewed through established governance processes, and no material deviations were identified during the reporting period.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

   At Firstsource, ESG is embedded in our strategy and guides how we create long-term value for our stakeholders. We remain committed to responsible business practices by strengthening ethical governance, safeguarding data and customer trust, fostering an inclusive and future-ready workforce, and advancing our environmental stewardship initiatives. As technology continues to reshape our industry, we are focused on harnessing innovation responsibly while managing emerging risks and opportunities. Through this balanced approach, we continue to build a resilient organization that delivers sustainable outcomes for our customers, employees, communities, and shareholders

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)

   Mr Dinesh Jain - President and CFO

9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No)

   Yes. The Risk Management Committee actively evaluates ESG-related risks and monitors the performance of associated strategies.

10. Details of Review of NGRBCs by the Company:

Disclosure Question	Performance against above policies and follow up action. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee.	Performance against above policies and follow up action. Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify).	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Compliance with statutory requirements of relevance to the principles, and rectification of any noncompliances. Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify).
Principle 1	Any other Committee	Any other, Whenever applicable	Yes	Any other, Whenever applicable
Principle 2	Director	Annually	Yes	Annually
Principle 3	Any other Committee	Annually	Yes	Annually
Principle 4	Committee of the Board	Quarterly	Yes	Quarterly
Principle 5	Any other Committee	Any other, Whenever applicable	Yes	Any other, Whenever applicable
Principle 6	Committee of the Board	Quarterly	Yes	Quarterly
Principle 7	Committee of the Board	Any other, Whenever applicable	Yes	Any other, Whenever applicable
Principle 8	Committee of the Board	Quarterly	Yes	Quarterly
Principle 9	Committee of the Board	Quarterly	Yes	Quarterly

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No	No	No	No	No	Yes	No	No	No

Note: For Principle 6, an independent assessment/evaluation was carried out by TÜV NORD

12. If answer to question (1)(a) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	-	-	-	-	-	-	-	-	-
The entity does not have the financial or human and technical resources available for the task (Yes/No)	-	-	-	-	-	-	-	-	-
It is planned to be done in the next financial year (Yes/No)	-	-	-	-	-	-	-	-	-
Any other reason (please specify)	-	-	-	-	-	-	-	-	-

Section C: Principle Wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Pursuant to Regulation 25 of the Listing Regulations, the Company has instituted a structured familiarization program for its Independent Directors. This program is designed to acquaint them with the Company's operations, business model, industry landscape, and their roles, rights, and responsibilities. Newly appointed Independent Directors are briefed on their governance responsibilities. To uphold high standards of business conduct, the following codes are shared at the time of appointment or re-appointment: • Code for Independent Directors • Code of Conduct for Non-Executive Directors • Code of Conduct for Prevention of Insider Trading In addition, quarterly presentations are made to the Board and its Committees, covering: • Developments in the domestic and global industry landscape • Sustainability initiatives • The business and financial performance of the company and its subsidiaries, including financial results, budgets, and internal audit findings. Details of the familiarization program are available on the Company's website: https://www.firstsource.com/sites/default/files/2025-12/Policy-on-familiarisation-of-Independent-Directors%E2%80%93IN-23-Dec-2025.pdf	100.00%
Key Managerial Personnel	11	• Anti-Bribery • Cyber Security and IT Training Programs • Code of Conduct • Human Right/Human Resource Training Programs • Health and Safety Programs	100%
Employees other than BoD and KMPs	50	• Anti-Bribery • Cyber Security and IT Training Programs • Code of Conduct • Human Right/Human Resource Training Programs • Health and Safety Programs	93.37%
Workers	50	• Anti-Bribery • Cyber Security and IT Training Programs • Code of Conduct • Human Right/Human Resource Training Programs • Health and Safety Programs	96.40%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been Preferred? (Yes/No)
Penalty/Fine	Nil				
Settlement	Nil				
Compounding fee	Principle 1	Reserve Bank of India ("RBI")	265912	RBI has passed a Compounding Order dated 29th July 2025 under the Foreign Exchange Management Act, 1999, directing payment of compounding amount of Rs. Rs. 265,912 (Rupees Two Lakh Sixty-Five Thousand Nine Hundred and Twelve only) due to delayed filings of Form ESOP.	No

Non-Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal or Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory or enforcement agencies or judicial institutions
Not Applicable	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes

"Firstsource has a "zero tolerance" policy towards Bribery and Corruption. Firstsource has designed this Policy to ensure adherence by Firstsource Personnel, Directors, Officers, Contractors, Clients and Vendors regardless of their location or role to Applicable Anti-Bribery Laws. It governs all interactions with public officials, private entities and individuals. Where the laws or regulations of any jurisdiction require adherence to higher standards than set out in this Policy, Firstsource shall comply with such higher standards. Firstsource aims to limit its exposure to Bribery by:

I. Compliance with the UKBA, the FCPA, the Federal Program Anti-Bribery and Fraud, the POCA, MFCC, the PCCA and other Applicable Anti-Bribery and Corruption Laws and regulations in all the geographies that Firstsource operates in.
II. Setting out a clear policy with zero tolerance towards non-compliance.
III. Obtaining support and commitment from the board of directors of Firstsource to carry out business fairly, honestly and openly.
IV. Assessing the nature and extent of its exposure to potential external and internal Bribery risks.
V. Enabling Firstsource Personnel to make appropriate decisions when offering, providing, agreeing to receive or receiving Gifts and Entertainment while conducting business on behalf of Firstsource
VI. Ensuring all accounts, receipts, invoices and other documents and records are prepared and maintained with strict accuracy and completeness. No accounts are to be kept "off the record" to facilitate or conceal improper payments.
VII. Applying adequate due diligence procedures, in respect of people who perform or will perform services for or on behalf of Firstsource.
VIII. Training and increasing awareness amongst all Firstsource Personnel, so that they can recognize and avoid their and others' involvement in Bribery.
IX. Creating awareness amongst all agents, representatives, Vendors, Clients and business partners about this Policy.
X. Encouraging its Firstsource Personnel, Vendors, Clients and business partners to be vigilant and to report any concerns regarding Bribery, providing them with suitable channels of communication and ensuring sensitive information is treated appropriately.
XI. Rigorously monitoring and investigating instances of alleged Bribery.
XII. Taking firm and immediate action against any Firstsource Personnel, Vendor, Client, prospective client, prospective vendor or Third Parties involved in Bribery while conducting business for or on behalf of Firstsource.
XIII. Continuous seeking and monitoring to improve process and controls that help to prevent Bribery.

The policy is available on the Company's website at

https://www.firstsource.com/sites/default/files/2026-05/Anti-bribery-and-Gifts-and-Entertainment-Policy_CY2026_V.13.2_Final_30th-April-26.pdf

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by Any law enforcement agency for the charges for bribery/corruption:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

Note: No complaints against Firstsource's Directors, KMPs, Employees or Workers for whom disciplinary action was taken by any law enforcement agency for charges of bribery or corruption.

6. **Details of complaints with regard to conflict of interest:**

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

   Not Applicable since there were no such incidents reported and hence, there were no fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions against the Company in relation to cases of corruption or conflicts of interest during the reporting period.

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	66.64	43

9. **Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

			FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	0.70%	0.00%
	b.	Number of trading houses where purchases are made	4	-
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	100.00%	0.00%
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	0.00%**	0.00%
	b.	Number of dealers/distributors to whom sales are made	0	0
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00%	0.00%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	1.62%	0.00%
	b.	Sales (Sales to related parties / Total Sales)	0.00%	89.70%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	-
	d.	Investments (Investments in related parties/Total Investments made)	0.00%	97.50%

Note: **Basis operations of the Company dealer distributor does not apply

Leadership Indicators

1. **Awareness programmes conducted for value chain partners on any of the Principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	BRSR Module for Vendors	4.95%
1	Desirable ESG practices	3.62%
1	Supplier Value Creation Program: Emissions Management, Circular Economy, 5R, Zero Waste to Landfill, Net Zero, and Sustainability Reporting Frameworks	4.95%

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**

Yes. Firstsource has adopted a Code of Conduct for the Board of Directors, which outlines clear guidelines for identifying, avoiding, and disclosing actual or potential conflicts of interest with the Company. The Code is communicated to all directors and senior management members, who are required to provide individual declarations of benefits and interests.

The Code is publicly available and can be accessed here:

https://www.firstsource.com/sites/default/files/2025-12/Code-of-Conduct-for-Executive-Directors-and-Senior-Management%E2%80%93IN-23-Dec-2025.pdf

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

Firstsource supports the ethical and sustainable procurement of goods and services. The Company has implemented a Sustainable Supply Chain Policy that encourages moral and responsible behavior across the value chain. Through this approach, Firstsource seeks to reduce negative environmental impacts and contribute to a better society, while simultaneously generating overall value for its stakeholders.

As part of its Quality Management System, Firstsource has adopted ISO 9001:2008 in select centers. The Company also adheres to process improvement methodologies such as Six Sigma, Lean, and Kaizen.

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
R&D	0.51%	0%
Capex	0.01%	0%

a. **Details of improvements in environmental and social impacts due to R&D**

During the reporting period, we continued to enhance ESGFirst, our ESG data monitoring and reporting platform, aligned with BRSR, GRI Standards 2021, Task Force on Climate-related Financial Disclosures (TCFD), CDP, and EcoVadis frameworks. We also invested in Internet of Things (IoT) and Artificial Intelligence (AI)-based solutions to monitor energy and environmental data across our data centers and developed an AI-based waste tracking mechanism. In addition, we deployed INDEX 2.0, an AI-powered workforce development platform, and AI Coach to support employee learning, skills building, and career progression.

b. **Details of improvements in environmental and social impacts due to capex**

During the reporting period, we made investments in renewable energy transition initiatives, green energy infrastructure monitoring and optimization systems, procurement of Renewable Energy Certificates (RECs), electric vehicle transition initiatives, and carbon analytics for travel. We also invested in digital systems supporting ESG governance, supplier ESG assessments, and real-time disclosure management. Further, we continued our transition towards digital reporting through the digitization of annual reporting processes.

Note: Firstsource continues to invest in digital, data-driven, and AI-enabled technologies that enhance the environmental and social performance of its operations, products, and services. A significant portion of the Company's sustainability-related technology investments during FY25 and FY26 were directed toward environmental monitoring, workforce development, ESG governance, and responsible business practices.

2. a) **Does the entity have procedures in place for sustainable sourcing?(Yes/No)**

Yes

Our organization follows an environmentally conscious purchasing approach guided by the Supplier Code of Conduct (SCoC) and Sustainable Supply Chain policies. Supplier onboarding and selection continue to be primarily driven by business requirements, service suitability, and cost optimization.

Relevant sustainability parameters - such as energy efficiency and waste management practice - are evaluated through broader supplier assessment mechanisms, including the supplier screening questionnaire. This framework assesses suppliers across multiple ESG parameters and assigns a consolidated score reflecting their overall ESG readiness, with 77% of vendors currently meeting the defined ESG acceptance threshold.

The organization is, however, progressively strengthening its focus on sustainable sourcing. This includes increasing internal demand for environmentally responsible products and the gradual integration of sustainability considerations into procurement processes over time.

b. **If yes, what percentage of inputs were sourced sustainably?**

0.00%

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

   (a) **Plastics (including packaging)**

   Not Applicable. Firstsource does not manufacture or sell products or packaging materials and therefore does not have product take-back or reclamation processes for plastics, including packaging.

   (b) **E-waste**

   As a technology-enabled Business Process Service (BPS) organization, Firstsource does not manufacture or sell physical products. Accordingly, product reclamation is limited to IT assets and electronic equipment used in its operations. The Company has established processes to ensure responsible reuse, recycling, and disposal of such assets at end-of-life in an environmentally sound manner. End-of-Life Asset Management Framework

   1. Identification and Decommissioning

      IT assets (e.g., desktops, laptops, servers, peripherals) reaching end-of-life are identified through asset lifecycle management systems. Equipment is formally decommissioned following internal IT and information security protocols.

   2. Data Security and Sanitization

      Prior to reclamation, all devices undergo secure data wiping or physical destruction of storage media, in line with data protection standards. This ensures zero data risk before reuse, recycling, or disposal.

   3. Reuse and Refurbishment

      Wherever feasible, assets are refurbished and redeployed internally to extend their usable life. Devices that remain functional may be channeled for reuse through authorized partners or donation programs, subject to policy and compliance checks.

   4. Recycling through Authorized Channels

      Assets that cannot be reused are routed to government-authorized e-waste recyclers. Recycling partners undertake scientific dismantling and recovery of materials such as metals, plastics, and electronic components. This ensures minimization of environmental impact and promotes resource circularity.

   5. Safe Disposal of Residual Waste

      Non-recyclable or hazardous fractions are disposed of in accordance with applicable environmental regulations (e.g., E-Waste Management Rules). Only licensed vendors are engaged for final treatment and disposal.

   6. Vendor Management and Traceability

      Firstsource works with certified third-party vendors for collection, recycling, and disposal. The Company obtains recycling/destruction certificates to ensure transparency and traceability. Vendor compliance is periodically reviewed to ensure adherence to environmental and safety standards.

      Scope Limitation: As Firstsource does not place products or packaging into the market, formal product take-back systems are not applicable beyond IT asset management. Reclamation efforts are therefore focused on internal electronic equipment and related materials

   (c) **Hazardous waste**

   Not Applicable. We do not manufacture products and do not generate hazardous waste streams requiring product reclamation at the end of life.

   (d) **Other waste**

   Nil

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

   No

   Firstsource, as a Business Process Management (BPM/BPO) company, is:

   - Not a manufacturer
   - Not a producer/brand owner
   - Not an importer of products for sale

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?**

   No

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product / Service	Description of the Risk / Concern	Action Taken
Not Applicable	Not Applicable	Not Applicable

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Not Applicable	Not Applicable	Not Applicable

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics including packaging	Not Applicable					
E-waste						
Hazardous waste						
Other waste						

5. **Reclaimed products and their packaging materials as a percentage of products sold for each product category.**

Indicate Product Category	Reclaimed Products & Packaging Materials as % of Total Products Sold
Not Applicable. As a technology-enabled Business Process Management (BPM) organization, Firstsource's operations are not product-based and do not involve manufacturing or large-scale use of packaging materials. Accordingly, product and packaging reclamation disclosures are not applicable to our business model.	

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Firstsource prioritizes creating a safe, inclusive, and supportive work environment where all individuals — regardless of role or location — are treated with dignity and respect. This commitment extends beyond our direct employees to include those in our supply chain and partner organizations. Firstsource actively works to ensure fair labor practices, equitable opportunities for career development, and a healthy work-life balance. Additionally, Firstsource strives to uphold ethical standards that safeguard the rights and welfare of our employees at every level of our operations.

By promoting the well-being of our entire workforce, Firstsource not only contributes to their individual growth but also foster a culture of responsibility and sustainability throughout our business ecosystem. Firstsource adheres to relevant guidelines and has implemented several policies, such as our Business Conduct and Ethics Policy, Human Rights and Equal Opportunity Policy, and Global Inclusion and Diversity Policy. While some of our centers have achieved ISO certification, Firstsource ensures that ISO standards are upheld across all non-certified locations as well.

Firstsource remains dedicated to consistently adding value to our stakeholders by prioritizing their best interests and fostering the prosperity of everyone involved.

Essential Indicators

1. a. **Details of measures for the well-being of employees:**

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	4938	4938	100%	4938	100%	-	-	4938	100%	3940	79.79%
Female	3350	3350	100%	3350	100%	3350	100%	-	-	2001	59.73%
Undisclosed	4	4	100%	4	100%					0	0.00%
Total	**8292**	**8292**	**100%**	**8292**	**100%**	**3350**	**40.40%**	**4938**	**59.55%**	**5941**	**71.65%**
Other than Permanent employees											
Male	7	7	100%	7	100%	-	-	7	100%	2	28.57%
Female	10	10	100%	10	100%	10	100.00%	-	-	0	0.00%
Undisclosed	0	0	0.00%	0	0.00%					0	0.00%
Total	**17**	**17**	**100%**	**17**	**100%**	**10**	**58.82%**	**7**	**41.18%**	**2**	**11.76%**

b. **Details of measures for the well-being of workers:**

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	12436	12436	100%	12436	100%	-	-	12436	100%	8948	71.95%
Female	12816	12819	100%	12816	100%	12816	100%	-	-	6161	48.07%
Undisclosed	48	48	100%	48	100%					0	0.00%
Total	**25300**	**25300**	**100%**	**25300**	**100%**	**12816**	**50.66%**	**12436**	**49.15%**	**15109**	**59.72%**
Other than Permanent Workers											
Male	1197	1197	100%	1197	100%	-	-	1197	100%	1142	95.41%
Female	1399	1399	100%	1399	100%	1399	100%	-	-	1241	88.71%
Undisclosed	0	0	0.00%	0	0.00%						
Total	**2596**	**2596**	**100%**	**2596**	**100%**	**1399**	**53.89%**	**1197**	**46.11%**	**2383**	**91.80%**

Note: Firstsource Solutions provides a Day Care Reimbursement Benefit to eligible employees with young children who are enrolled in a recognized daycare facility. This program is applicable in India only, and this initiative supports working mothers by helping them balance their professional and caregiving responsibilities, while promoting an inclusive and family-friendly workplace

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format-**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	2.19%	0.21%

2. **Details of retirement benefits, for Current FY and Previous Financial Year.**

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	71.52%	62.70%	Yes	100%	100%	Yes
Gratuity	71.52%	62.70%	Yes	100%	100%	Yes
ESI	0.23%	29.91%	Yes	1%	29%	Yes
Others – please specify	0.3%	0.58%	NA	-	-	-

Note: Other benefits include superannuation, equivalent to 12% of base salary.

Accessibility of workplaces

3. Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

We continue to enhance accessibility across our physical infrastructure by incorporating features such as barrier-free entryways, ramps, designated spaces, accessible restrooms, and ergonomic workstations. In addition, we are progressively integrating accessibility considerations into our workplace design and digital ecosystem to support employees with diverse needs. During the reporting period, 70.86 % of Firstsource offices were accessible to differently abled employees and workers. We are undertaking a structured, phased approach to further improve this coverage through regular accessibility assessments, infrastructure upgrades, and alignment with evolving best practices. Firstsource remains committed to creating a more inclusive and supportive work environment by continuously strengthening both physical and digital accessibility across all our locations.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

The Policy is publicly available and can be accessed here:

https://www.firstsource.com/sites/default/files/2026-02/Human-Rights-and-Equal-Opportunities-Policy-4.1.pdf

https://www.firstsource.com/sites/default/files/2026-02/Equal-Opportunity-Policy-for-Differently-Abled-Persons-4.1_0.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	98.69%	91.39%	97.50%	89.32%
Female	66.53%	73.05%	68.90%	76.29%
Total	78.71%	81.76%	78.07%	81.51%

Note: The data presented above exclude employees of Pastdue Credit Solutions Limited & Jaye Inc. d/b/a TeleMedik and are based on data available for all other entities within the organization.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Yes

Category	Mechanism available	Details
Permanent Employees	Yes	a) Employees: The employees can choose to share their grievance by approaching their immediate supervisor or the POC/department concerned. If the complaint is against the reporting manager or if the employee does not wish to discuss the concerns with the reporting manager, they may seek advice from the Human Resource Department ("HR") on the way forward with the complaint. The employee can also raise the grievance through the Grievance Redressal System application ("FirstConnect") at https://firstconnect.firstsource.com/firstConnect/GRSLogin.aspx or by writing to grs@firstsource.com. Depending on the category of grievance, the complaint is directed to the respective department for resolution. A ticket is auto assigned, and the employee receives communication at every step of the process. There are two levels of escalation matrix built into the system, and if the employee is not satisfied with the resolution provided, they can further appeal through the grievance redressal system. b) Other Stakeholders All our stakeholders, including employees, ex-employees, communities, investors, shareholders, clients, vendors, and value chain partners, have the option of writing to grs@firstsource.com in case of any grievance. They can also submit a grievance via our website link: https://www.firstsource.com/contact/. Depending on the category of grievance, there is an ownership matrix defined for the various stakeholder groups in the system. On receipt of the grievance, the convener forwards it to the specified point of contact for redressal to ensure closure of the grievance. c) Investigation Process Firstsource ensures that grievances are addressed in accordance with applicable laws and Firstsource policies. The complaint received on the GRS email ID will receive an acknowledgement within 2 working days as per the process. The GRS Convener is responsible for following up with the department concerned regarding the progress and closure of the complaint. In case of delays, the Convener will follow an internal escalation matrix to ensure a timely resolution. All cases are tracked for closure and reported by the Convener. d) Grievance Registered on FirstConnect • Once a grievance is raised on FirstConnect, an automatic notification is sent via email to the designated grievance resolution owner. • Every grievance resolution system owner is required to acknowledge the grievance within 2 working days and resolve it within 3 working days. If the grievance is complex, an extension of the TAT can be requested, subject to the manager's approval.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	Yes	

Category	Mechanism available	Details
		• The grievance resolution owner can reassign the grievance to another department or team member within 2 working days if the action required falls under their responsibility. The TAT for the reassigned grievance will follow the same timeline. • Notifications regarding grievance registration, resolution, and reopening will be sent to both the complainant and the grievance resolution owner's official email address. If the complainant disagrees with the resolution, they can reopen the grievance. The procedure for reopening will follow the same steps outlined above. e) Grievance Registered on GRS Email ID or on Website • The complainant may raise the grievance through the website link https://www.firstsource.com/contact/ or by emailing the designated GRS email ID: grs@firstsource.com. • Upon receipt of the grievance, an acknowledgement of receipt of the email is sent to the complainant. The GRS Convener acknowledges grievance and involves the relevant department to address the issue within 2 working days. • TAT for grievance resolution is within 30 days from the date it is received. If needed, the TAT may be extended based on the complexity of the case, subject to consensus from the GRS Convener. • The grievance is considered closed when the findings of the investigation are addressed and communicated to the complainant. • The GRS Convener maintains a tracker that includes the grievance allocation timeline, resolution owner, real-time TAT, grievance summary, resolution details, and the reason for any delay in case closure. Centralized grievance mailbox: grs@firstsource.com

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in the respective category (A)	No. of employees / workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees / workers in the respective category (C)	No. of employees / workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total Permanent Employees	8292	0	0.00%	6136	0	0.00%
Male	4938	0	0.00%	4009	0	0.00%
Female	3350	0	0.00%	2124	0	0.00%
Others	4	0	0.00%	3	0	0.00%
Total Permanent Workers	25300	0	0.00%	14570	0	0.00%
Male	12436	0	0.00%	8821	0	0.00%
Female	12816	0	0.00%	5725	0	0.00%
Others	48	0	0.00%	24	0	0.00%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health and safety measures No. (B)	% (B / A)	On skill upgradation No. (C)	% (C / A)	Total (D)	On health and safety measures No. (E)	% (E / D)	On skill upgradation No. (F)	% (F / D)
Employees										
Male	4945	4272	86.39%	3892	78.71%	4020	2887	71.82%	2897	72.06%
Female	3360	2689	80.03%	2315	68.90%	2125	1323	62.26%	1372	64.56%
Undisclosed	4	4	100%	4	100%	3	2	66.67%	1	33.33%
Total	**8309**	**6965**	**83.82%**	**6211**	**74.75%**	**6148**	**4212**	**68.51%**	**4270**	**69.45%**
Workers										
Male	13633	11972	87.82%	6495	47.64%	10994	9,088	82.66%	4935	44.89%
Female	14215	11184	78.68	5703	40.12%	7585	6,253	82.44%	3467	45.71%
Undisclosed	48	46	95.83%	10	20.83%	24	19	79.17%	13	54.17%
Total	**27896**	**23202**	**83.17%**	**12208**	**43.76%**	**18603**	**15,360**	**83%**	**8415**	**45.23%**

9. **Details of performance and career development reviews of employees and worker:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	4945	4945	100%	3857	3857	100%
Female	3360	3360	100%	2032	2032	100%
Total	**8309**	**8309**	**100%**	**5892**	**5892**	**100%**
Workers						
Male	13633	13633	100%	9249	9249	100%
Female	14215	14215	100%	6269	6269	100%
Total	**27896**	**27896**	**100%**	**15535**	**15535**	**100%**

Note: FY26 Other/Undisclosed gender, 4 Employees and 48 workers have been accounted in the total count.

FY25 Other/Undisclosed gender, 3 Employees and 17 workers have been accounted in the total count.

10. **Health and safety management system:**

a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No / NA)**

Yes. We have implemented an Occupational Health and Safety (OHS) management system across our operations to provide a safe and healthy workplace for our employees and other stakeholders. Our OHS framework is supported by policies, procedures, risk assessments, training programs, incident reporting mechanisms, emergency preparedness measures, and compliance with applicable occupational health and safety regulations in the jurisdictions in which we operate. While certain locations are certified to ISO 45001, all locations are required to comply with applicable local occupational health and safety requirements and maintain workplace safety standards. Certifications for additional locations are being evaluated as part of our continual improvement journey.

b. **What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

The Company has implemented an Occupational Health and Safety (OHS) management system aligned with ISO 45001:2018. Work-related risks are identified through periodic Hazard Identification and Risk Assessment (HIRA), workplace inspections, audits, and incident/near-miss reporting mechanisms, with active employee participation. Identified risks are mitigated using the hierarchy of controls, including elimination/substitution, engineering controls (ergonomic workstations, fire safety systems), and administrative measures such as SOPs, training, and employee wellbeing programs. The effectiveness of controls is monitored through defined safety KPIs, internal audits, and management reviews. Corrective and preventive actions are tracked to closure. Emergency preparedness is ensured through defined response plans and periodic mock drills. This structured approach enables continuous improvement in occupational health and safety performance.

c. **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**

Yes. We maintain processes that enable employees, workers, and relevant third-party personnel to identify and report work-related hazards through established reporting channels, including our facilities ticketing system. We also conduct regular health and safety awareness and training programs covering topics such as fire safety, emergency preparedness, electrical safety, workplace hygiene, and security. These measures support the timely identification, escalation, and mitigation of workplace risks and help maintain a safe working environment.

d. **Do the employees or worker of the entity have access to non- occupational medical and healthcare services? (Yes/ No / NA)**

Yes. We provide employees with access to non-occupational medical and healthcare services through employee benefit programs, including health insurance, life insurance, and personal accident coverage. We also support employee well-being through initiatives focused on physical, mental, and emotional wellness.

11. **Details of safety related incidents, in the following format:**

Parameter	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	0.15%	0.01%
	Workers	0.31%	0.31%
Total recordable work-related injuries	Employees	2	1
	Workers	23	17
Number of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: UK numbers have been reported as per UK Regulations. The data for FY 2025-26 is not directly comparable with FY 2024-25 due to changes in the reporting boundary.

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Robust OHS Management System: Implementation of ISO 45001–aligned policies, procedures, and governance frameworks.

Hazard Identification & Risk Assessment (HIRA): Regular identification and assessment of workplace hazards, including ergonomic, physical, and psychosocial risks.

Workplace Infrastructure & Engineering Controls: Safe workplace design, ergonomic workstations, fire detection and suppression systems, proper ventilation, and emergency exits.

Policies & Standard Operating Procedures (SOPs): Defined safety protocols, emergency response procedures, and business continuity plans.

Training & Awareness Programs: Safety inductions, periodic trainings, mock drills, and employee awareness on health, safety, and wellbeing.

Employee Participation: Mechanisms for reporting hazards, near-misses, and incidents; active safety committees.

Health & Wellbeing Initiatives: Access to health check-ups, mental health support, and employee assistance programs.

Monitoring & Continuous Improvement: Tracking safety KPIs, conducting audits, and implementing corrective and preventive actions (CAPA).

Regulatory Compliance: Adherence to applicable occupational health and safety laws and standards.

13. Number of Complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	1092	3	-	74	0	-
Health & safety	24	0	-	29	0	-

14. Assessments for the year

	% of plants and offices assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the offices were assessed internally on health and safety practices and working conditions. All operational sites are covered under an ISO 45001-certified Occupational Health and Safety Management System (OHSMS). The management system includes periodic risk assessment, workplace inspections, internal audits, legal compliance evaluations, and incident investigations to identify hazards, assess risks, and implement appropriate corrective actions for continual improvement.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The Company follows a structured incident management process under its ISO 45001-aligned OHS framework. All work-related incidents and near-misses are promptly reported through defined channels and recorded in the incident management system. Each incident is investigated to determine root causes using standard methodologies, with involvement from relevant stakeholders. Based on the findings, corrective and preventive actions (CAPA) are identified in line with the hierarchy of controls and assigned with clear ownership and timelines. Implementation of actions is tracked to closure, and effectiveness is verified through follow-up reviews, audits, and monitoring of safety performance indicators. Learnings are institutionalized to prevent recurrence and drive continuous improvement.

Leadership Indicators

Does the entity extend any life insurance or any compensatory package in the event of death of

1. (A) Employees (Y/N)

Yes.

(B) Workers (Y/N)

Yes

We provide life insurance and/or compensatory benefits to eligible employees and workers in the unfortunate event of death, in accordance with applicable policies and benefit programs.

2. **Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

   We have all controls in place, including automated payroll systems to ensure accurate calculation and deduction, periodic reconciliation of statutory liabilities and payments, internal audits and compliance checks, and oversight by finance and compliance teams. We ensure that all applicable statutory dues are duly deducted and deposited with the relevant authorities within prescribed timelines through robust payroll systems, periodic reconciliations, and internal compliance checks.

3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	None			
Workers				

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)**

   Yes. We have transition assistance measures in place to support employees affected by retirement, redundancy, or other forms of employment separation, in accordance with applicable laws and local requirements. Depending on the jurisdiction and circumstances, these measures may include notice pay, severance and retirement benefits, compensation for accrued leave and other eligible benefits, access to employee assistance and counseling services, paid time off to seek alternative employment, training and reskilling support, and consideration for suitable alternative roles where available. We are committed to ensuring that employment transitions are managed fairly, respectfully, and in compliance with applicable statutory requirements.

5. **Details on assessment of value chain partners**

	% of value chain partners (by value of business done) that were assessed
Health and safety practices	77%
Working Conditions	77%

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   No significant working condition risks were identified during the assessment period; however, suppliers are continuously monitored and engaged to reinforce adherence to health, safety, and labor standards in line with Firstsource's ESG frameworks.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

We recognize that our operations have wide-ranging impacts not only on shareholders but also on employees, clients, suppliers, communities, and the environment. We are committed to engaging with stakeholders in a transparent and meaningful manner. This involves actively listening to feedback, addressing concerns, and integrating stakeholder perspectives into our decision-making processes.

By fostering open dialogue and collaboration, we endeavor to build trust and strengthen relationships with our diverse stakeholder groups.

We demonstrate our dedication to operating as a responsible corporate citizen by prioritizing the long-term interests of all stakeholders over short-term gains.

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**

   1. **Employees/Workers -** Firstsource recognize that building strong and trusting relationships with stakeholders is critical to long-term success and business resilience. The Company actively cultivates collaborative engagement with both internal and external stakeholders and acknowledges the importance of maintaining transparent, two-way communication channels to facilitate feedback, idea sharing, and co-creation.

      To systematize this engagement, Firstsource has implemented a structured stakeholder identification and assessment process. This involves:

- An internal team responsible for evaluating the business impact and influence of various stakeholder groups.
- A stakeholder mapping and segmentation exercise, conducted through a structured engagement framework.
- Prioritization of stakeholders based on their level of responsibility, influence, and dependence on Firstsource's business, and vice versa.

Through this process, key stakeholder groups are identified from a larger pool by analyzing their relevance and ability to impact the Company's strategy and value creation. This includes both direct and indirect stakeholders.

2. **Suppliers and Vendors –** Suppliers/vendors are identified as key stakeholders based on their direct involvement in the organization's procurement ecosystem and their impact on operational continuity, service delivery, and compliance requirements. The identification process is embedded within the procurement and vendor management framework governed by the Global Commercial Team (GCT). Suppliers are engaged through structured procurement processes initiated via business requirements, wherein vendors are shortlisted based on their ability to meet defined technical, commercial, and operational criteria. As part of onboarding, suppliers undergo due diligence and background verification prior to engagement, ensuring alignment with business needs as well as regulatory and compliance expectations. Additionally, the Supplier Code of Conduct (SCoC) and Sustainable Supply Chain Policy formally recognize suppliers as critical stakeholders, outlining expectations related to ethics, labor practices, human rights, health & safety, and environmental responsibility. Supplier identification is further reinforced through ongoing engagement mechanisms, including supplier evaluation, performance monitoring, and periodic assessments, which ensure that key vendors continue to remain aligned with organizational standards and evolving business requirements. Given the organization's service-based business model, the supplier base primarily comprises vendors supporting IT, infrastructure, and operational services, thereby establishing them as a core stakeholder group within the value chain.

3. **Community/NGO -** Process for Identification and Selection of Key NGO Stakeholders The identification and selection of NGO partners is undertaken through a structured due diligence process to ensure alignment with the organization's CSR objectives, governance standards, and impact aspirations.

   Key evaluation parameters include:

   - Document and Compliance Verification: Review and validation of statutory registrations, certifications, financial records, governance documents, legal compliances, and other relevant credentials to ascertain the legitimacy and regulatory standing of the organization.
   - Independent Background Assessment: Conducting third-party due diligence and background verification to evaluate the NGO's reputation, credibility, governance practices, operational track record, and stakeholder references.
   - Organizational Capacity Assessment: Evaluating the NGO's institutional strength, technical expertise, resource capabilities, geographic reach, and implementation capacity to effectively execute proposed CSR initiatives.
   - Project Delivery Competence: Assessing the organization's experience in managing similar projects, monitoring mechanisms, reporting capabilities, risk management practices, and ability to achieve intended outcomes within defined timelines and budgets.
   - Alignment with Corporate Expectations: Reviewing the NGO's ability to meet corporate governance requirements, reporting standards, ethical practices, sustainability objectives, and stakeholder engagement expectations.
   - Impact Orientation and Scalability: Evaluating the organization's approach to impact measurement, transparency, innovation, community engagement, and potential for scaling sustainable interventions. The selection process is designed to ensure partnerships are established with credible, capable, and impact-driven organizations that can effectively contribute to the successful implementation and long-term sustainability of CSR programs.

4. **Customers -** Firstsource recognizes that building strong and trusting relationships with Customers is critical to long-term success and business resilience. The Company actively cultivates collaborative engagement and acknowledges the importance of maintaining transparent, two-way communication channels to facilitate feedback, idea sharing, and co-creation

5. **Shareholders/investors:** Shareholders and investors are identified as key stakeholders based on their ownership interest in the Company, investment decisions, participation in corporate actions, and influence on the Company's long-term growth and governance. The stakeholder group includes institutional investors, retail shareholders, analysts, and potential investors.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers and Vendors	Partially	Email, Surveys, Meetings, Calls, Face-to-Face Meetings, Engagement Sessions, Grievance Mechanisms, Other	On a regular basis	Business purposes and general engagement - extends to discussing Firstsource way of working including ESG developments.
Customers	Partially	Email, Meetings, Calls	On a regular basis	Customer requirements Satisfaction & feedback Project timelines
Employees/Workers	No	Email, SMS, Notice Board, Website, Surveys, Meetings, Calls, One-to-one meetings, Employee satisfaction surveys, Face-to-Face Meetings, Engagement Sessions, HR Sessions, Team Building Workshops, Employee Newsletters, Grievance Mechanisms	On a regular basis	The purpose of Employee & Worker Communication is to establish transparent, timely, and effective communication channels that enable employees and workers to stay informed, engaged, and aligned with the organization's values, policies, business objectives, and workplace practices. The organization is committed to fostering an open communication culture that encourages dialogue, feedback, participation, and collaboration across all levels of the workforce. Effective communication supports employee engagement, promotes trust and inclusion, enhances workplace well-being, and ensures that employees and workers are aware of organizational updates, policies, health & safety practices, learning opportunities, and grievance redressal mechanisms. The communication framework also aims to ensure that employees and workers have access to relevant information regarding their rights, responsibilities, workplace expectations, ESG commitments, and organizational initiatives in a manner that is clear, accessible, and inclusive. The scope includes communication related to: Organizational policies, procedures, and code of conduct Employee engagement and well-being initiatives Health, safety, and workplace practices Learning and development programs Diversity, equity, and inclusion initiatives ESG and sustainability-related commitments and initiatives Performance management and career development Business updates and organizational announcements Employee feedback, surveys, and consultation mechanisms Grievance redressal and whistleblower mechanisms.
Community/NGO	Yes	Email, Website, Meetings, One-to-one meetings, Face-to-Face Meetings, Project Meetings	On a regular basis	Engagement with NGO Partners The purpose of engaging with NGO partners is to establish a collaborative framework for the effective planning, implementation, monitoring, and evaluation of Corporate Social Responsibility (CSR) initiatives and employee volunteering programs. NGOs play a critical role in providing grassroots insights, community outreach, and subject matter expertise, ensuring that CSR interventions are aligned with genuine community needs and deliver meaningful social impact. The scope of engagement includes: Needs Assessment and Beneficiary Identification: Collaborating with NGO partners to understand community challenges, assess local requirements, and identify the most appropriate and deserving beneficiary groups for CSR interventions. Project Planning and Design: Jointly developing project objectives, implementation strategies, timelines, resource requirements, and measurable outcomes to ensure alignment with organizational CSR goals and community expectations.

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
				Execution and Program Management: Coordinating with NGO partners during project implementation to ensure activities are carried out efficiently, transparently, and in accordance with agreed project plans and compliance requirements. Employee Volunteering Initiatives: Designing and facilitating volunteering opportunities that enable employees to contribute their skills, time, and expertise while creating meaningful engagement with beneficiary communities. Monitoring and Review: Conducting regular project review meetings and progress discussions to assess implementation status, address challenges, monitor key performance indicators, and ensure projects remain on track. Impact Assessment and Evaluation: Evaluating project outcomes and social impact against predefined objectives and success metrics, with a focus on measuring both quantitative and qualitative results. Continuous Improvement and Learning: Identifying gaps, challenges, and areas for enhancement through periodic reviews and stakeholder feedback, and incorporating lessons learned to strengthen future CSR initiatives and maximize long-term community impact. Through this engagement, the organization aims to foster transparent partnerships, drive sustainable social development, and ensure that CSR investments create measurable, lasting value for beneficiaries and communities.
Shareholders/Investors	No	Annual General Shareholders Meeting, Investor Calls and Meetings, Media Release, Financial Information Release, Advertisement	On a regular basis	• Financial performance Understanding their needs/expectations which is material to Firstsource • ESG Performance • To answer queries of investors on the Company's ambitions and progress • Build transparency with existing and potential investors

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the board on economic environmental and social topics or if consultation is delegated how is feedback from such consultations provided to the Board.**

   1. **Employees/Workers:** Firstsource adopts a structured four-step stakeholder engagement methodology to consult on key economic, environmental, and social (EES) topics. This process includes:

      1. Material issue identification 2. Stakeholder surveys and consultations 3. Scoring, ranking, and prioritization of issues 4. Mapping concerns against business impact These consultations involve both internal and external stakeholders and are conducted periodically through digital platforms, direct interviews, focus group discussions, and surveys. Insights gathered through this engagement process are reviewed by the ESG and senior leadership teams and summarized for presentation to the Board of Directors. Feedback loops ensure that stakeholder concerns are systematically integrated into corporate strategy and disclosures.

   2. **Suppliers and Vendors:** Stakeholder consultation with the Board in relation to suppliers and vendors is primarily conducted through structured governance, reporting, and oversight mechanisms embedded within the organization’s procurement and compliance framework. The Global Commercial Team (GCT) undertakes supplier management, evaluation, and risk monitoring activities, and relevant insights are escalated through defined approval matrices and governance structures for Board-level visibility where required. Key procurement decisions, including high-value contracts and exceptions, are reviewed and approved as per the prescribed authorization hierarchy, which includes senior management and leadership oversight. Supplier-related risks, compliance aspects, and performance outcomes

are periodically reviewed through internal reporting mechanisms, which may be escalated to senior leadership and the Board as part of broader risk management and governance discussions. This includes areas such as compliance with Supplier Code of Conduct (SCoC), ethical standards, and regulatory requirements. Additionally, Board-level consultation is supported through policy oversight, with frameworks such as the Sustainable Supply Chain Policy and Supplier Code of Conduct being reviewed and approved by senior leadership, thereby incorporating supplier-related stakeholder considerations into strategic decision-making. Overall, while direct interaction between the Board and suppliers is not a regular practice, supplier-related stakeholder inputs are integrated into Board-level discussions through structured reporting, governance reviews, and policy oversight mechanisms.

3. **Community/NGO:** As per the CSR policy and SOP documents

4. **Customers:** Firstsource adopts a structured customer engagement methodology to consult on key economic, environmental, and social (EES) topics. This process includes: 1. Material issue identification 2. Stakeholder surveys and consultations 3. Scoring, ranking, and prioritization of issues 4. Mapping of concerns against business impact.

5. **Shareholders/investors:** The Company engages with shareholders and investors through Annual General Meetings, Investor Meetings, Earnings Calls, Analyst Interactions, Investor Presentations, Stock Exchange Disclosures, and regular communications from the Investor Relations and Company Secretarial teams. Material concerns and feedback are escalated to senior management and the Board, where applicable.

2. **Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes

   1. **Employees/Workers:** Yes. Firstsource actively engages employees and workers to identify, understand, and manage material environmental, social, and governance (ESG) topics through structured stakeholder engagement and materiality assessment processes. Employee and worker feedback is gathered through surveys, town halls, leadership connect sessions, focus group discussions, employee forums, grievance mechanisms, and regular interactions. These insights help the organization assess key ESG priorities, workplace concerns, employee well-being, diversity and inclusion, health and safety, and other material topics relevant to the workforce. The organization regularly analyses employee survey results, feedback trends, and discussion outcomes with leadership teams to understand employee expectations, workplace concerns, and areas requiring improvement. Based on these insights, Firstsource reviews and updates its people policies, workplace practices, employee benefits, well-being initiatives, learning programs, and engagement interventions to ensure they remain relevant, inclusive, and aligned with employee needs as well as business and ESG priorities.

   2. **Suppliers and Vendors:** Stakeholder inputs from suppliers and vendors are integrated into organizational processes through structured procurement, evaluation, and governance mechanisms. Inputs are primarily captured during supplier onboarding and engagement processes, including supplier screening questionnaires, due diligence assessments, and procurement interactions, where vendors provide information on their operational, compliance, and ESG-related practices. These inputs are systematically evaluated and form part of the overall supplier assessment framework. Further integration is achieved through ongoing supplier performance evaluation mechanisms, wherein feedback related to service delivery, quality, responsiveness, and compliance is captured and analyzed. This supports continuous improvement and enables identification of gaps, including those related to social, environmental, and governance aspects. Supplier inputs are also considered in decision-making processes through defined approval and escalation frameworks, particularly in cases involving risk assessments, exceptions, or non-standard procurement scenarios. Overall, stakeholder inputs are integrated in an indirect yet structured manner, supporting procurement decision-making, risk management, and continuous enhancement of supplier governance practices.

   3. **Community/NGO:** Relevant inputs and suggestions from the stakeholders are valued and incorporated as appropriate.

   4. **Customers:** Firstsource actively engages stakeholders to identify and manage material environmental and social topics through a structured materiality assessment process

   5. **Shareholders/investors:** Shareholder and investor inputs are integrated into decision-making processes relating to governance practices, business strategy, capital allocation, risk management, sustainability initiatives, disclosure practices, and investor communication frameworks, wherever relevant and feasible.

3. **Provide details of instances of engagement with and actions taken to address the concerns of vulnerable/marginalized stakeholder groups.**

   1. **Employees/Workers:** Firstsource follows a strict zero-tolerance Equal Opportunity approach and is committed to providing a workplace free from discrimination, harassment, and bias. The organization provides equal opportunities to all employees and workers irrespective of age, sex, gender, gender identity, sexual orientation, disability, race, ethnicity, religion, caste, nationality, marital status, socio-economic background, or any other protected characteristic, including

individuals from marginalized or vulnerable communities. We have a Human Rights Policy, a Global Diversity, Equity and Inclusion (DE&I) Policy, and Equal Opportunities Policies in place to govern this. To foster an inclusive and respectful workplace, Firstsource has established Diversity, Equity & Inclusion (DE&I) policies and practices that promote fairness, dignity, and equal participation for all. The organization also has grievance redressal and whistleblower mechanisms in place to enable employees and workers to safely report concerns, discrimination, harassment, unethical behavior, or policy violations without fear of retaliation.

Human Rights Policy link:

https://www.firstsource.com/sites/default/files/2025 10/Human_Rights_Policy_2.2.pdf

Global Diversity, Equity and Inclusion (DE&I) Policy link:

https://www.firstsource.com/sites/default/files/2026-04/Global-DE%26I-Policy-3.1.pdf

Human Rights & Equal Opportunities Policy (India) link:

https://www.firstsource.com/sites/default/files/2026-02/Human-Rights-and-Equal-Opportunities-Policy-4.1.pdf

Global Whistleblowing Policy:

https://www.firstsource.com/sites/default/files/2025-06/Global-Whistleblowing-Policy-8.1.pdf

Global Grievance Redressal Policy:

https://www.firstsource.com/sites/default/files/2025-11/Global-Grievance-Redressal-Policy-5.1.pdf

2. **Suppliers and Vendors:** The organization demonstrates its commitment to inclusivity through its Supplier Diversity framework, as outlined in the Preferential Procurement Policy within the Sustainable Supply Chain Policy. This policy promotes the participation of underrepresented supplier groups, including minority-owned, women-owned, small, and disadvantaged enterprises, where feasible and aligned with business requirements. Engagement with such stakeholder groups is facilitated through procurement processes that encourage their inclusion in sourcing activities, while continuing to ensure alignment with defined commercial, technical, and operational criteria. Additionally, the Supplier Code of Conduct reinforces expectations related to fair labor practices, non-discrimination, and ethical treatment of workers across the supplier ecosystem, thereby indirectly supporting vulnerable stakeholders associated with supplier operations. While direct engagement with vulnerable or marginalized stakeholders is limited due to the nature of the service-oriented business model, the organization continues to strengthen inclusive sourcing practices and supports equitable participation within its supplier ecosystem through its supplier diversity initiatives. Specific measures are undertaken to address related concerns through policy-driven and inclusive procurement practices. The organization's Preferential Procurement Policy, as part of its Sustainable Supply Chain framework, promotes the inclusion of diverse suppliers, including those owned by underrepresented groups such as minority-owned, women-owned, and small enterprises. This approach encourages equitable participation in sourcing activities, subject to alignment with business requirements and commercial considerations. Additionally, suppliers are required to adhere to the Supplier Code of Conduct, which mandates compliance with applicable labour laws, non-discrimination principles, human rights standards, and safe working conditions. These requirements ensure that concerns of vulnerable stakeholders within supplier operations are addressed indirectly through defined compliance expectations. Any gaps or concerns identified during supplier screening, onboarding, or ongoing performance evaluations are addressed through structured follow-ups and corrective action mechanisms, enabling continuous improvement in supplier practices. Overall, the organization addresses concerns of vulnerable or marginalized stakeholders through a combination of inclusive sourcing intent, policy-driven expectations, and supplier monitoring mechanisms, while continuing to strengthen its approach over time.

3. **Community/NGO:** Firstsource places strong emphasis on supporting vulnerable and marginalized stakeholder groups through community engagement and CSR programs. These groups include rural women, students from low-income backgrounds, unemployed youth, patients from underprivileged communities, individuals with disabilities, and children with special needs. Regular discussions and feedback sessions are conducted with NGO partners to understand their challenges faced by them.

4. **Customers:** Firstsource prioritizes the inclusion of vulnerable and marginalized stakeholder groups in its community engagement and CSR initiatives. These groups include rural women, students from economically disadvantaged backgrounds, unemployed youth, patients from underrepresented communities, individuals with disabilities, and children with special needs.

5. **Shareholders/investor**s: Not Applicable. The Company ensures fair and equitable treatment of all shareholders and investors through transparent engagement mechanisms, timely disclosures, robust grievance redressal processes, investor support services, and compliance with applicable laws and regulations, thereby providing equal access to information and participation opportunities.

PRINCIPLE 5: Businesses should respect and promote human rights

We are unwavering in our commitment to upholding the human rights of all individuals, ensuring that no violations occur within our business operations. Our publicly available Human Rights and Equal Opportunity Policy explicitly prohibit any infringement of human rights. Embracing human diversity, we foster an environment of fairness, justice, and equal opportunities for all, cultivating a workplace where individuals can work, learn, and thrive without facing discrimination or victimization.

Aligned with the principles outlined in International Labor Organization (ILO) conventions, we ensure that the guidelines set forth in these policies are effectively communicated to all stakeholders involved in daily operations. Additionally, we conduct stringent supplier assessments to identify and eliminate potential human rights violations within our supply chain.

Furthermore, all employees and workers undergo comprehensive training on the Code of Conduct, Human Rights and Equal Opportunity Policy, and the Prevention of Sexual Harassment (POSH) Policy, promoting responsible behavior and reinforcing our commitment to upholding internationally recognized human rights standards.

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	Number of employees or workers covered (B)	% (B/A)	Total (C)	Number of employees or workers covered (D)	% (D/C)
Employees						
Permanent employees	8292	6963	83.97%	3711	3186	86%
Other than permanent employees	17	4	23.53%	5	5	100%
Total Employees	**8309**	**6967**	**78.75%**	**3716**	**3191**	**86%**
Workers						
Permanent workers	25300	20845	82.39%	12895	11570	90%
Other than permanent workers	2596	2358	90.83%	3463	3292	95%
Total Workers	**27896**	**23203**	**80.69%**	**16358**	**14862**	**91%**

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent employees	8292	0	0.00%	8292	100.00%	6136	0	0.00%	6136	100.00%
Male	4938	0	0.00%	4938	100.00%	4009	0	0.00%	4009	100.00%
Female	3350	0	0.00%	3350	100.00%	2124	0	0.00%	2124	100.00%
Undisclosed	4	0	0.00%	4	100.00%	3	0	0.00%	3	100.00%
Other than permanent employees	17	0	0.00%	17	100.00%	12	0	0.00%	12	100.00%
Male	7	0	0.00%	7	100.00%	11	0	0.00%	11	100.00%
Female	10	0	0.00%	10	100.00%	1	0	0.00%	1	100.00%
Undisclosed	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent workers	25300	0	0.00%	25300	100.00%	14670	0	0.00%	14570	100.00%
Male	12436	0	0.00%	12436	100.00%	8821	0	0.00%	8821	100.00%
Female	12816	0	0.00%	12816	100.00%	5825	0	0.00%	5725	100.00%
Undisclosed	48	0	0.00%	48	100.00%	24	0	0.00%	24	100.00%
Other than permanent workers	2596	0	0.00%	2596	100.00%	4033	0	0.00%	4033	100.00%
Male	1197	0	0.00%	1197	100.00%	2173	0	0.00%	2173	100.00%
Female	1399	0	0.00%	1399	100.00%	1860	0	0.00%	1860	100.00%
Undisclosed	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

3. Details of remuneration or salary or wages

a. Median remuneration / wages:

Gender	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	8***	₹ 525,000	2	₹ 425,000
Key managerial personnel	2**	₹ 164,472,737	1	₹ 6,086,855
Employees other than BoD and KMP	4943	₹ 859,512	3359	₹ 1,000,006
Workers	13633	₹ 348,264	14215	₹ 444,576

Note:
***Mr Sunil Mitra, Independent Director, passed away in January 12, 2026 however has been included in the reported numbers.
***Mr Paras Kumar Chowdhary, who was appointed as an Independent Director with effect from March 5, 2026 has not been included in the count.
** Mr Ritesh Idnani details have been added under the KMP category.

Undisclosed Gender – Employees are 4 (₹ 991,120), Workers are 48 (₹ 919,062) which are not included in the above count.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	53.3%	33.6%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. We have established dedicated governance and grievance redressal mechanisms to address human rights impacts and concerns across our operations. These include the Whistleblower Committee, the Grievance Redressal Committee, and the Prevention of Sexual Harassment (POSH) Committee. These bodies are responsible for receiving, investigating, and addressing concerns related to ethical conduct, discrimination, harassment, workplace safety, and other human rights-related matters in accordance with our policies and applicable legal requirements.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

a) The employees can choose to share their grievance by approaching their immediate supervisor or the POC/department concerned. If the complaint is against the reporting manager or if the employee does not wish to discuss the concerns with the reporting manager, they may seek advice from the Human Resource Department ("HR") on the way forward with the complaint. The employee can also raise the grievance through the Grievance Redressal System application ("FirstConnect") at https://firstconnect.firstsource.com/firstConnect/GRSLogin.aspx or by writing to grs@firstsource.com. Depending on the category of grievance, the complaint is directed to the respective department for resolution. A ticket is auto-assigned, and the employee receives communication at every step of the process. There are two levels of escalation matrix built in the system and if the employee is not satisfied with the resolution provided, they can further appeal through the grievance redressal system.

b) All our stakeholders, including employees, ex-employees, communities, investors, shareholders, clients, vendors, and value chain partners, have the option of writing to grs@firstsource.com in case of any grievance. They can also submit a grievance via our website link https://www.firstsource.com/contact/. Depending on the category of grievance, there is an ownership matrix defined for the various stakeholder groups in the system. On receipt of the grievance, the convener forwards it to the specified point of contact for Redressal to ensure closure of the grievance

c) Firstsource ensures that grievances are addressed in accordance with applicable laws and Firstsource policies. The complaint received on the GRS email ID will receive an acknowledgement within 2 working days as per the process. The GRS Convener is responsible for following up with the department concerned regarding the progress and closure of the complaint. In case of delays, the Convener will follow an internal escalation matrix to ensure a timely resolution. All cases are tracked for closure and reported by the convener.

d) Grievance Registered on FirstConnect

- Once a grievance is raised on FirstConnect, an automatic notification is sent via email to the designated grievance resolution owner.
- Every grievance resolution system owner is required to acknowledge a grievance within 2 working days and resolve it within 3 working days. If the grievance is complex, an extension of the TAT can be requested, subject to the manager's approval.
- The grievance resolution owner can reassign the grievance to another department or team member within 2 working days if the action required falls under their responsibility. The TAT for the reassigned grievance will follow the same timeline.

- Notifications regarding grievance registration, resolution, and reopening will be sent to both the complainant and the grievance resolution owner's official email address. If the complainant disagrees with the resolution, they can reopen the grievance. The procedure for reopening will follow the same steps outlined above.

e) Grievance Registered on GRS email ID or on website

- The complainant raises the grievance by the website link: https://www.firstsource.com/contact/ or emailing the designated GRS email ID: grs@firstsource.com
- Upon receipt of the grievance, an acknowledgement of receipt of the mail is sent to the complainant. The GRS Convener acknowledges grievance and involves the relevant department to address the issue within 2 working days.
- TAT for grievance resolution is within 30 days from the date it is received. If needed, the TAT may be extended based on the complexity of the case, subject to consensus from the GRS Convener.
- The grievance is considered closed when the findings of the investigation are addressed and communicated to the complainant.
- The GRS Convener maintains a tracker that includes the grievance allocation timeline, resolution owner, real-time TAT, grievance summary, resolution details, and the reason for any delay in case closure

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
Category	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Sexual harassment	45	7	Pending cases are under investigation	24	5	
Discrimination at workplace	2	1	Pending case is under investigation	0	0	-
Child labor	0	0	-	0	0	-
Forced labor or involuntary labor	0	0	-	0	0	-
Wages	32	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

Note: The data for FY 2025-26 is not directly comparable with FY 2024-25 due to changes in the reporting boundary.

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
i)	Total complaints reported under sexual harassment of women at workplace	26	23
ii)	Complaints on POSH as a % of female employees / workers	0.29%	0.31%
iii)	Complaints on POSH upheld	22	13

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases:

Discrimination:

The Company maintains a robust framework comprising equal opportunity and anti-harassment policies, established grievance redressal mechanisms, and whistleblower channels to identify, track, investigate, and address concerns relating to discrimination. The Company remains committed to fostering an inclusive and respectful workplace and to ensuring that all reported matters are handled with due diligence, confidentiality, and in accordance with applicable laws and internal policies.

Sexual Harassment:

India:

Organization is committed to ensuring that no complainant faces adverse consequences for raising a complaint under the POSH Act, 2013. The following safeguards are in place:

- **Non-Retaliation:** Any retaliation, victimization, or intimidation against the complainant is strictly prohibited and treated as a separate misconduct attracting disciplinary action.

- **Confidentiality:** The identity of the complainant and details of the complaint are kept strictly confidential throughout the inquiry process.
- **Interim Relief:** The Internal Committee (IC) may recommend interim measures such as transfer, special leave, or other appropriate relief pending completion of the inquiry.
- **Monitoring:** The IC monitors the complainant's workplace situation during and after the inquiry to ensure no hostile environment is created. Any breach of these protections is escalated promptly and addressed in accordance with the organization's disciplinary framework and applicable law.

United Kingdom:

a) Informal Process: Resolving the matter by communicating discomfort to the person who has indulged in the harassment

b) Formal Process: Referring the matter to Human Resources by lodging a formal complaint with HR to investigate the matter by speaking to both concerned parties to resolve the issue formally under our Grievance Procedure.

Details of the investigation and the names of the person making the complaint and the person accused are only disclosed on a "need to know" basis.

Mexico:

a) The alleged victim is to submit the complaint to the Human Resources Department (HR) verbally, in writing, or via email. The individual is informed of their rights and assured of absolute confidentiality.

b) HR conducts separate and chronological interviews with the alleged victim, the accused individual, and any witnesses to gather evidence, always ensuring that the parties do not confront each other.

c) HR evaluates the evidence and issues a resolution outlining the applicable measures to protect the integrity and privacy of all parties involved.

United States of America: Complaints are to be reported to the HR Business Partner and can also be reported to USHR.Compliance@firstsource.com or through the Compliance Hotline at (877) 800-3391. Employees also have the right to file a complaint directly with the EEOC. Reports are promptly investigated in as discrete a manner as possible. Confidentiality is maintained to the extent it is reasonably possible to conduct a thorough investigation.

South Africa:

a) Informal Process: Resolving the matter by communicating discomfort to the person who has indulged in the harassment

b) Formal Process: Referring the matter to Human Resources by lodging a formal complaint with HR to investigate the matter by speaking to both parties concerned to resolve the issue.

In case the matter is not resolved satisfactorily, or the behavior is repeated, then the victim can lodge a formal complaint with the HR Executive, who will in turn refer for the matter to the Complaints Committee.

Trinidad and Tobago: Reports are promptly investigated in as discrete a manner as possible. Confidentiality is maintained to the extent reasonably possible to conduct a thorough investigation. Our commitment to labor and human rights is articulated through a suite of global and local policies, including sexual harassment. Every concern is taken seriously, investigated promptly, and followed by appropriate disciplinary actions up to and including termination.

Australia:

As a proactive mitigation measure, a comprehensive policy framework and dedicated reporting channels are in place to ensure any concerns are promptly surfaced and addressed.

Romnia:

a) Informal procedure: Directly addressing the alleged harasser or, if a complainant cannot directly approach an alleged harasser, he/she to inform the hierarchical superior of the alleged harasser about unwanted and disturbing behavior.

b) Formal procedure: informing the person responsible of any systematic/repeated actions of sexual harassment and moral harassment at the workplace

c) Attempt to settle the case amicably.

d) Referral to the court.

e) Stating whether the complainant wishes the complaint to be treated confidentially or that certain measures are taken to protect their confidentiality.

f) Maintaining confidential records of all discussions.

g) Respecting the complainant's choice

h) Ensuring that the complainant is aware that he/she can also lodge a complaint/referral with other institutions with competence in the field of harassment.

i) If the complainant is found to be a victim of sexual harassment or workplace mobbing, providing emotional and psychological support to the complainant. This may include access to professional advice or internal or external support groups.

j) An employee who has been subjected to harassment may also make a complaint to other institutions that have competence in the field of harassment.

These complaints can be made, according to the provisions of Law no. 202/2002 republished, as subsequently amended and supplemented, to the following institutions: - Territorial Labor Inspectorate; - National Council for Combating Discrimination; - Courts of law; - Criminal investigation bodies if the harassment is so serious that it falls within the forms provided by the Criminal Code.

Philippines: All investigations and proceedings conducted by the LASHC are confidential. The Complainant, the alleged perpetrator, witnesses and any other party involved in the investigation are required to sign a confidentiality undertaking. India: The organization is committed to ensuring that no complainant faces adverse consequences for raising a complaint under the POSH Act, 2013.

The following safeguards are in place: Non-Retaliation: Any retaliation, victimization, or intimidation against the complainant is strictly prohibited and treated as a separate misconduct attracting disciplinary action. Confidentiality: The identity of the complainant and details of the complaint are kept strictly confidential throughout the inquiry process.

Interim Relief: The Internal Committee (IC) may recommend interim measures such as transfer, special leave, or other appropriate relief pending completion of the inquiry.

Monitoring: The IC monitors the complainant's workplace situation during and after the inquiry to ensure no hostile environment is created. Any breach of these protections is escalated promptly and addressed in accordance with the organization's disciplinary framework and applicable law.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)

Yes. We integrate human rights requirements into our business agreements and contracts and communicate our Human Rights Policy to relevant business partners. Human rights expectations are also embedded within our Sustainable Supply Chain Policy and Supplier Code of Conduct. Our business partners are expected to adhere to these requirements, which include commitments related to ethical labor practices, non-discrimination, workplace health and safety, and the prohibition of forced labor and child labor.

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	We maintain a Global Human Rights Policy, a Global Ethics Policy, and country-specific policies addressing matters such as harassment and discrimination. These are supported by established grievance redressal and whistleblower mechanisms relating to child labor, forced labor, sexual harassment, discrimination, and wages. During the reporting period, assessments relating to these matters were undertaken across all of our offices covering 100% and as part of our governance, compliance, and risk management processes. No material issues were identified through these assessments.
Forced labour/involuntary labour	
Sexual harassment	
Discrimination at work	
Wages	

Note: The Company is committed to respecting and upholding internationally recognized human rights across its operations and value chain. During the financial year, no material human rights issues were identified through the assessments undertaken, and accordingly, no specific mitigation measures were required to be implemented. Nevertheless, the Company maintains established policies, grievance redressal mechanisms, and whistleblower processes to identify, track, report, and respond to any potential human rights concerns in a timely manner. As part of strengthening its human rights governance framework, the Company is in the process of adopting a Human Rights Due Diligence (HRDD) checklist developed under the Human Rights, Business and HR Accelerator Program. The checklist is intended to provide a structured approach to identifying, assessing, preventing, mitigating, and monitoring salient human rights risks and impacts across operations. This initiative will further support periodic human rights assessments and strengthen the integration of human rights considerations into existing risk management and governance processes. The Company will continue to enhance its human rights due diligence practices in line with applicable regulatory requirements and internationally recognized frameworks, while fostering a culture of transparency, accountability, and continuous improvement.

11. Provide details of any corrective actions taken or underway to address significant risks or concerns arising from the assessments at Question 10 above.

No significant human rights risks were identified during the assessment period; however, suppliers are continuously monitored and engaged to reinforce adherence to health, safety, and labour standards in line with Firstsource's ESG frameworks.

Leadership Indicators

1. **Details of a business process being modified or introduced as a result of addressing human rights grievances or complaints.**

   Respecting and upholding human rights are fundamental to our workplace culture and operational integrity. At Firstsource, we are committed to fostering an inclusive, ethical, and safe environment where every individual is treated with dignity, fairness, and respect. Our commitment to labor and human rights is articulated through a suite of global and local policies, including Grievance Redressal, Whistle Blowing and POSH policy

2. **Details of the scope and coverage of any human rights due diligence conducted.**

   The Company is committed to respecting and upholding internationally recognized human rights across its operations and value chain. During the financial year, no material human rights issues were identified through the assessments undertaken, and accordingly, no specific mitigation measures were required to be implemented. Nevertheless, the Company maintains established policies, grievance redressal mechanisms, and whistleblower processes to identify, track, report, and respond to any potential human rights concerns in a timely manner. As part of strengthening its human rights governance framework, the Company is in the process of adopting a Human Rights Due Diligence (HRDD) checklist developed under the Human Rights, Business and HR Accelerator Program. The checklist is intended to provide a structured approach to identifying, assessing, preventing, mitigating, and monitoring salient human rights risks and impacts across operations. This initiative will further support periodic human rights assessments and strengthen the integration of human rights considerations into existing risk management and governance processes. The Company will continue to enhance its human rights due diligence practices in line with applicable regulatory requirements and internationally recognized frameworks, while fostering a culture of transparency, accountability, and continuous improvement.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

   At Firstsource, we are committed to fostering an inclusive and accessible workplace for all employees, including persons with disabilities, in alignment with the Rights of Persons with Disabilities Act, 2016 and our broader Diversity, Equity and Inclusion (DEI) agenda.

   We continue to enhance accessibility across our physical infrastructure by incorporating features such as barrier-free entryways, ramps, designated spaces, accessible restrooms, and ergonomic workstations. In addition, we are progressively integrating accessibility considerations into our workplace design and digital ecosystem to support employees with diverse needs. During the reporting period, 70.86% of Firstsource offices were accessible to differently abled employees and workers. We are undertaking a structured, phased approach to further improve this coverage through regular accessibility assessments, infrastructure upgrades, and alignment with evolving best practices. Firstsource remains committed to creating a more inclusive and supportive work environment by continuously strengthening both physical and digital accessibility across all our locations.

4. **Details on assessment of value chain partners**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	77%
Forced labour/involuntary labour	77%
Sexual harassment	77%
Discrimination at work	77%
Wages	77%
Others – please specify	77%

5. **Provide details of any corrective actions taken or underway to address significant risks or concerns arising from the assessments at Question 4 above.**

   No significant risks or adverse impacts were identified during the assessment period; all suppliers are required to adhere to the Supplier Code of Conduct and Sustainable Supply Chain Policy to ensure alignment with Firstsource's ESG and procurement standards

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

We consistently strive to conduct business in a manner that creates a positive impact on both the environment and society. Our ESG policy serves as a guiding framework for our commitment to operating sustainably while minimizing negative environmental impacts.

Our approach emphasizes responsible resource management and focuses on key areas such as water stewardship, energy efficiency, responsible waste management, and emission reduction strategies. Our Global Quality Health, Safety, Environment & Energy Management Policy and ESG Policy are publicly available on our website to promote transparency and accountability.

Additionally, while some of our centers have received ISO 14001:2015 certification, we ensure that the standards of this certification are upheld across all non-certified centers as well.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (in GJ)		
Total electricity consumption (A)	40,645	28,846
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	40,645	28,846
From non-renewable sources		
Total electricity consumption (D)	1,45,796	56,957
Total fuel consumption (E)	382	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,46,178	56,957
Total energy consumed (A+B+C+D+E+F)	1,86,823	8,5803
Total percentage from renewable	22%	34%
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.000001943	0.0000037109
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP))1	0.000039517	0.0000766691
Energy intensity in terms of physical output - Occupancy (kWh/person/day) kWh/ person/day	-	-
Energy intensity (in terms of total Average workforce) - (Total energy Consumed/ Average Workforce)	5.27331	3.46664

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF for India.
For the year ended March 31,2026 is 20.34

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, Deloitte Haskins & Sells LLP

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

No/Not Applicable

3. Provide details of the following disclosures related to water, in the following format:

Water withdrawal by source (in Kilolitres)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water1	2,82,542	1,78,673
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,82,542	1,78,673
Total volume of water consumption (in kilolitres)[3]	28,254	15,987
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000000294	0.000000691
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total water consumption / Revenue from operations adjusted for PPP)[2]	0.000005976	0.000014285
Water intensity in terms of physical output	-	-
Water intensity (in terms of total Average workforce) - (Total Water Consumed/ Average Workforce)	0.79750	0.64591

Note:

1. Water withdrawal and discharge are reported based on third party water assessments undertaken by the Company in 2024-25. Based on the above average water withdrawal of 21.97 liters per employee per day and the water discharge of 19.77 liters which is 90 % of the total water withdrawal per employee per day has been considered.
2. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF for India. For the year ended March 31, 2026 is 20.34

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, Deloitte Haskins & Sells LLP

4. Provide the following details related to water discharged:

Water discharge by destination and level of treatment (in kilolitres)

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
i)	To surface water		
	No treatment	0.00	0.00
	With treatment - please specify level of treatment	0.00	0.00
ii)	To groundwater		
	No treatment	0.00	0.00
	With treatment - please specify level of treatment	0.00	0.00
iii)	To seawater		
	No treatment	0.00	0.00
	With treatment - please specify level of treatment	0.00	0.00
iv)	Sent to third parties		
	No treatment[2]	2,54,288	1,62,686
	With treatment - please specify level of treatment	0.00	0.00
v)	Others	0.00	0.00
	No treatment	0.00	0.00
	With treatment - please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)[3]		2,54,288	1,62,686

Note:

1. Water withdrawal and discharge are reported based on third party water assessments undertaken by the Company in 2024-25. Based on the above average water withdrawal of 21.97 liters per employee per day and the water discharge of 19.77 liters which is 90 % of the total water withdrawal per employee per day has been considered.
2. All Water is discharged via the Landlord's infrastructure, and Landlords are responsible for onward delivery or treatment.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, Deloitte Haskins & Sells LLP

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Tonnes	0.000112	100.46
Sox	Tonnes	0.000063	152.78
Particulate matter (PM)	Tonnes	0.000079	20.51
Persistent organic pollutants (POP)	Tonnes	0.00	0.00
Volatile organic compounds (VOC)	Tonnes	0.00	0.00
Hazardous air pollutants (HAP)	Tonnes	0.00	0.00

Note: Only Firstsource Solutions Owned DG set values have been reported in FY25-26. And numbers are not comparable to previous year data.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter[4]	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	721	0.00
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)2, 3	tCO2e	10,631	16,867.06

Parameter[4]	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e	0.000000118	0.00000045621
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)1	-	0.000002401	0.000009425
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e	0	0
Total Scope 1 and Scope 2 emission intensity (in terms of total Average workforce)) -			
(Total Scope 1 and Scope 2 Emissions/ Average Workforce)	tCO2e	0.32045	0.42618

Note:

1. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF for India. For the year ended March 31,2026 is 20.34.
2. The Scope-2 emissions reported in the table above are reported net of the International Renewable Energy Certificate (IREC) purchased during the year 2025-26.
3. The Company has calculated and reported its Scope 2 greenhouse gas emissions using the Market-based methodology and the emission under location based is 33,388 tCO2e.
4. The emission factors used for the calculation of Scope 1 & Scope 2 Emissions are as follows:

Scope	Indicator Name	EF Name	kg CO2e	Unit	Source
Scope 2	Electricity Consumption	Romania EF	0.245	kgCO2e per kWh	AIB/Residual mix Association of Issuing Bodies
Scope 2	Electricity Consumption	India Weighted Average Grid EF	0.71	kgCO2e per kWh	CEA Version - 21
Scope 1	Disel Consumption - DG Generators	Diesel EF	2.5708	kg CO2e/L	DEFRA
Scope 1	Fuel Consumption- Company Owned Vehicles	Petrol EF	2.0692	kg CO2e/L	
Scope 2	Electricity Consumption	UK EF	0.177	kgCO2e per kWh	
Scope 2	Fuel Consumption- Landlord	DG kWh EF	0.2595	kgCO2e per kWh	
Scope 2	Electricity Consumption	South Africa EF	0.942	kgCO2e per kWh	DFFE GEF Report
Scope 2	Electricity Consumption	USA eGrid	0.3496	kgCO2e per kWh	EPA eGrid Summary Tables 2023
Scope 1	Fugitive Emission	R-410A	1,924	kgCO2e/kg	EPA GHG Emission Factors Hub
Scope 1	Fugitive Emission	R-407c	1,624	kgCO2e/kg	
Scope 1	Fugitive Emission	R-32	771	kgCO2e/kg	GHG Protocol IPCC Global Warming Potential Values - Sixth Assessment Report (AR6)
Scope 1	Fugitive Emission	HCFC-22 (R-22)	1,960	kgCO2e/kg	
Scope 2	Electricity Consumption	Australia EF-Victoria	0.78	kgCO2e per kWh	National Greenhouse Accounts Factors
Scope 2	Electricity Consumption	Mexico EF	0.5314	kgCO2e per kWh	UNFCCC Harmonized IFI Default Grid Factors Version - V3.2
Scope 2	Electricity Consumption	Philippines EF	0.672	kgCO2e per kWh	
Scope 2	Electricity Consumption	Trinidad & Tobago EF	0.5593	kgCO2e per kWh	
Scope 2	Electricity Consumption	UAE EF	0.5565	kgCO2e per kWh	

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, Deloitte Haskins & Sells LLP

8. Does the entity have any project related to reducing Green House Gas emission?

Yes

9. Provide details related to waste management by the entity, in the following format:

Total waste generated (in metric tonnes)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Plastic Waste (A)	18	0.00
E-Waste (B)	13	0.00
Bio Medical Waste (C)	2	0.00
Construction And Demolition Waste (D)	-	0.00
Battery Waste (E)	7	0.00
Radioactive Waste (F)	-	0.00
Other Hazardous waste. Please specify, if any. (G)	-	0.00
Other Non-hazardous waste generated (H). Please specify, if any.	653	379.34
Total Waste Generated (A+B+C+D+E+F+G+H)	693	379.34
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000007	0.0000000164
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000147	0.00000033895
Waste intensity in terms of physical output	-	-
Waste intensity in terms of Average headcount (Total waste Generation / Average Workforce)	0.01957	0.015326

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(i) Recycled	367	235.36
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	164	0.00
Total	531	235.36

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste disposed by incineration	16	0.00
Waste disposed by landfilling	1	12.48
Waste disposed by other disposal operations	145	0.00
Total waste disposed	162	12.48

Note:

1. The waste data pertains to operational centers in India, the Philippines, the United Kingdom, Australia, Romania, South Africa. The waste generated at operational centers other than mentioned above are being managed by the landlord appointed facility partners.
2. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the year ended March 31,2026 is 20.34

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, Deloitte Haskins & Sells LLP

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Firstsource recognizes that responsible waste management is a critical component of its environmental stewardship and broader sustainability commitments. As a predominantly services-driven organization, the Company's waste footprint is largely characterized by non-hazardous waste streams, including paper, plastics, packaging materials, and electronic waste (e-waste) arising from IT assets and office operations.

The Company continues to focus on minimizing waste generation through:

- Digitalization of workflows to reduce paper consumption
- Adoption of reusable and sustainable materials across office operations
- Supplier engagement to reduce packaging waste
- Awareness programs encouraging responsible consumption among employees

Hazardous waste generation is limited and primarily pertains to electronic equipment such as computers, peripherals, batteries, and other IT hardware at end-of-life. Such waste is managed in compliance with applicable regulations and through authorized recyclers.

Waste Prevention, Circularity and Management Practices

Firstsource addresses environmental impacts through a structured waste management approach based on the principles of Reduce, Reuse, and Recycle.

Segregation at Source

Waste is systematically segregated at major facilities into recyclable, compostable, and non-recyclable categories to improve recovery efficiency.

Recycling and Circularity

The Company works with certified vendors to ensure responsible recycling of paper, plastics, and metals, as well as safe disposal and recovery of e-waste.

E-waste Management

IT assets are disposed of through authorized recyclers, ensuring data security and recovery of valuable materials while preventing environmental contamination.

Waste Diversion

Efforts are underway to increase waste diversion from landfills through recycling and composting initiatives wherever feasible.

5R-Based E-waste Management Approach

Refuse

Promotes need-based procurement of IT equipment. Engages with vendors who adhere to sustainability standards and reduced packaging practices. Avoids over-specification of devices where lower-impact alternatives are feasible.

Reduce

Standardization of IT infrastructure to improve efficiency and longevity. Preventive maintenance and timely upgrades instead of frequent replacements. Increased adoption of cloud-based solutions and virtualization to reduce dependency on physical hardware.

Reuse

Refurbishment and redeployment of IT assets within the organization. Donation of usable equipment to authorized organizations, where feasible, after ensuring data sanitization. Encouraging a circular approach to asset utilization before end-of-life disposal.

Recycle

Engagement with certified e-waste recyclers compliant with applicable regulations. Safe dismantling and recycling of components such as metals, plastics, and circuit boards. Proper documentation, including recycling certificates, to ensure traceability and compliance.

Recover

Extraction of valuable metals and materials through advanced recycling methods. Responsible disposal of non-recoverable fractions in line with environmental regulations. Continuous evaluation of opportunities to increase recovery rates through improved vendor partnerships.

Supporting Practices

Secure data wiping or destruction before disposal of IT assets. Vendor due diligence and assessment of recycling partners. Employee awareness campaigns on responsible handling and disposal of electronic devices. Adherence to national and local e-waste regulations across geographies of operation.

Third-Party Waste Management Controls

Firstsource partners with authorized third-party vendors for the collection, transportation, recycling, and disposal of various waste streams, including e-waste, dry waste, and other non-hazardous waste.

Engagement of authorized and certified waste management vendors, including recyclers registered with relevant regulatory authorities. Due diligence prior to onboarding, including verification of licenses, certifications, and operational practices. Collection of recycling certificates and destruction certificates to ensure traceability and transparency. Periodic reviews and assessments to monitor vendor performance and adherence to environmental and safety standards. Contracts include clauses related to compliance, data security for IT assets, and responsible disposal practices. Vendors follow approved processes for segregation, recycling, and safe disposal, including scientific dismantling and material recovery for e-waste. Preference for vendors that support circular economy practices, including recycling and recovery of materials.

Strategy to Reduce Usage of Hazardous and Toxic Chemicals

Firstsource is committed to minimizing the use of hazardous and toxic substances across its operations as part of its broader environmental responsibility and employee well-being agenda. Given the Company's service-oriented business model, exposure to toxic chemicals is limited and primarily associated with facility management, maintenance activities, and electronic equipment.

Responsible Procurement and Substitution

Preference for eco-friendly, non-toxic, and biodegradable cleaning agents in facility operations. Procurement of electronics compliant with global standards such as RoHS (Restriction of Hazardous Substances), reducing the presence of lead, mercury, cadmium, and other harmful materials. Engagement with suppliers to promote low-impact materials and chemicals.

Reduction at Source

Minimizing chemical usage through efficient housekeeping practices and optimized dosing systems. Adoption of automated and water-efficient cleaning technologies that reduce dependency on harsh chemicals. Reduction in paper and printing chemicals through digital transformation initiatives.

Safe Handling and Storage

Proper labeling, storage, and handling of chemicals in accordance with safety standards. Availability of Material Safety Data Sheets (MSDS) for all chemical substances used. Training of facility staff and vendors on safe usage and emergency response protocols.

Third-Party Controls

Mandating facility management and housekeeping vendors to comply with internal guidelines on restricted chemical use. Preference for vendors utilizing green-certified products. Periodic monitoring to ensure adherence to environmental, health, and safety standards.

Employee Health and Safety

Limiting employee exposure through controlled usage and improved ventilation systems. Replacement of high-toxicity substances with safer alternatives wherever feasible. Conducting awareness initiatives on safe chemical handling practices.

Practices Adopted to Manage Hazardous and Toxic Waste

As a technology-enabled Business Process Management organization, Firstsource does not involve significant generation of hazardous or toxic waste. Hazardous waste generation is minimal and primarily restricted to incidental waste streams such as e-waste, used batteries, and printer cartridges.

Limited Generation and Identification

Hazardous waste streams are identified and segregated at source to prevent mixing with general waste.

Safe Handling and Storage

Hazardous items are stored temporarily in designated areas with appropriate labeling and controls. Handling is carried out by trained personnel or authorized facility teams.

Authorized Disposal

All hazardous and toxic waste is disposed of through government-authorized recyclers and disposal agencies. E-waste is managed in line with applicable regulations and processed through environmentally sound recycling and disposal practices.

Third-Party Oversight

Waste handling is managed by certified third-party vendors who comply with environmental and safety regulations. Recycling and disposal certificates are obtained to ensure traceability.

Regulatory Compliance

Firstsource adheres to all applicable laws governing hazardous waste management across its geographies of operation. Given the nature of its business, no significant handling, storage, or processing of toxic chemicals is undertaken.

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Not applicable. Firstsource is a technology-driven services company and does not have any operations or offices located in or around ecologically sensitive areas.		

12. **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of Project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Not applicable. No projects requiring environmental impact assessments (EIA) under applicable laws were undertaken by Firstsource during the current financial year.					

13. **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA)**

    Yes. Firstsource is fully compliant with all applicable Indian environmental laws/regulations/guidelines. During the reporting period, there were no instances of non-compliance, no fines or penalties, and no corrective actions were required from any regulatory authority.

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

(i) **Name of the area**

Not Applicable

(ii) **Nature of operations**

Not Applicable

(iii) **Water withdrawal, consumption and discharge in the following format**

Water withdrawal by source (in kilolitres)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Surface water	0	0
Ground water	0	0
Third party	0	50,434
Seawater/desalinated water	0	0
Others	0	0
Total volume of water withdrawal (in kilolitres)	0	50,434
Total volume of water consumption (in kilolitres)	0	5,440
Water intensity per rupee of turnover (Water consumed / turnover)	0	0.0000002181
Water intensity (optional) - the relevant metric may be selected by the entity	0	0

Note: Details of the same will reflect in ESG report FY25-26 basis the climate risk assessment conducted

Water discharge by destination and level of treatment (in kilolitres)

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
i)	**Into Surface water**	0	0
	No treatment	-	0
	With treatment - please specify level of treatment	-	0
ii)	**Into Ground water**	-	0
	No treatment	-	0
	With treatment - please specify level of treatment	-	0

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
iii)	**Into Seawater**	0	0
	No treatment	-	0
	With treatment - please specify level of treatment	-	0
iv)	**Third parties**	-	48,958
	No treatment	-	48,958
	With treatment - please specify level of treatment	-	0
v)	**Others**	0	0
	No treatment	-	0
	With treatment - please specify level of treatment	-	0
Total water discharged (in kilolitres)		**-**	**48,958**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)

No

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format Total Scope 3 emissions & its intensity**

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	-	26,655
Total Scope 3 emissions per rupee of turnover	tCO2e	-	0.00000115283
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	tCO2e	-	-

Note: Refer ESG FY25-26 Report

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

3. **With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

   Not applicable. Firstsource is a technology-driven services company and does not have any operations or offices located in or around ecologically sensitive areas.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Market-Based Renewable Electricity Transition (India)	During FY 2025–26, Firstsource has fully addressed its India Scope 2 electricity consumption through the procurement of Energy Attribute Certificates (EACs) linked to renewable electricity generation under Power Purchase Agreements (PPAs). This approach enables the Company to account for its electricity consumption on a market-based basis while advancing its renewable energy sourcing strategy.	This initiative forms part of the Company's broader Scope 2 decarbonization strategy and transition towards renewable energy sourcing. Procurement of 20,897 MWh of International Renewable Energy Certificates (I-RECs) for India operations during FY 2025–26 has enabled the Company to match its electricity consumption with renewable energy on a market-based basis, contributing to the reduction of Scope 2 (indirect) greenhouse gas emissions.
2	Growing Trees with Treeapp: Our 2025 Sustainability Milestone	2,500 mangrove trees planted on the south coast of Mindanao Island, contributing to long-term ecosystem restoration ~272.5 tonnes of CO_2 expected to be sequestered over the trees' lifetime, based on conservative, research-backed estimates Equivalent to ~815 long-haul flights avoided (London–New York), helping contextualize carbon impact in relatable terms 25 local workdays generated, directly supporting livelihoods and community income diversification Multiple SDG contributions: SDG 13 – Climate Action (carbon sequestration) SDG 14 – Life Below Water	To contribute to climate action and ecosystem restoration through nature-based solutions by planting 2,500 mangrove trees, targeting ~272.5 tCO_2e of lifetime carbon sequestration

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
		(marine ecosystem support) SDG 15 – Life on Land (habitat restoration) Biodiversity enhancement potential through improved coastal ecosystems and marine habitats Natural coastal protection strengthened via mangrove ecosystems (erosion control and storm buffering)	
3	Transitioning to Electric Mobility: Driving Low-Carbon Commutes	Firstsource Solutions Limited has initiated a structured transition towards electric mobility across its employee transportation network as part of its broader decarbonization strategy. This initiative specifically targets Scope 3 emissions arising from employee commute, which constitute a significant portion of the Company's value chain emissions. The program focuses on replacing internal combustion engine (ICE) vehicles with electric vehicles (EVs) across key operating locations, supported through active engagement with transport vendors and route-level deployment strategies. The Company has set a defined target to achieve 50% EV adoption by 2027, positioning electric mobility as a key lever for reducing transport-related greenhouse gas emissions and improving local air quality. As of the current reporting period, EV adoption has reached approximately 10–11% of total employee transport trips across major locations including Bangalore, Chennai, Hyderabad, and Mumbai. Hyderabad and Chennai have demonstrated relatively higher adoption levels, indicating scalability potential across other locations. The initiative is supported by: Integration of EVs across high-density routes Collaboration with transport partners to increase EV fleet penetration Strengthening trip-level data tracking for accurate emissions measurement Driving employee awareness and adoption of EV-based commute options The emissions reduction impact is being progressively quantified using trip data and relevant emission factors, enabling the Company to track avoided emissions and align with its climate reporting commitments. Overall, this initiative represents a measurable, scalable, and long-term decarbonization intervention, contributing to both climate goals and sustainable urban mobility.	The transition to electric mobility has resulted in measurable progress in reducing employee commute-related emissions across key operating locations. During the reporting period, EV trips accounted for approximately 10–11% of total employee transportation, indicating steady adoption across Bangalore, Chennai, Hyderabad, and Mumbai. Based on total EV trips (~56,377 trips) and standard emission assumptions for India, the initiative has resulted in estimated avoided emissions of ~140–170 tCO_2e during the reporting period. This reduction has been achieved through the substitution of internal combustion engine (ICE) vehicles with electric vehicles across employee commute operations, directly contributing to Scope 3 emissions reduction. Locations such as Hyderabad (~27.6%) and Chennai (~16.4%) demonstrate higher EV penetration, validating scalability across other cities. In addition to carbon reduction, the initiative contributes to lower urban air pollutants and reduced dependence on fossil fuels. The program has also enhanced data tracking and reporting mechanisms, enabling more accurate measurement of transport-related emissions going forward. Overall, the initiative has established a scalable and measurable decarbonization pathway, supporting the Company's target of achieving 50% EV adoption by 2027.

5. Does the entity have a business continuity and disaster management plan?

Yes. We have established a robust Business Continuity Management (BCM) system to ensure the continuity of critical operations and services during disruptions. Our BCM framework follows the Plan-Do-Check-Act (PDCA) methodology and is aligned with ISO 22301:2019. We conduct regular internal and external audits to identify risks, assess preparedness, and implement mitigation measures. Designated crisis management teams are responsible for responding to and managing disruption events. We also assess physical and transition climate-related risks and incorporate relevant mitigation measures into our Business Continuity Plans (BCPs) to strengthen operational resilience, protect infrastructure, support employee safety, and maintain uninterrupted service delivery.

The Business Continuity Management Policy is available at: https://www.firstsource.com/sites/default/files/2025-03/BCMS-Policy-Ver-1.3.pdf

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant environmental risks have been identified across the entity's supply chain. Given the organization's primary engagement in a service-based industry, the nature of procurement is largely limited to office infrastructure, IT equipment, and support services, which inherently reduces the likelihood of exposure to suppliers with high environmental risk profiles (such as those involving heavy manufacturing, hazardous chemical usage, or high-emission processes). While general environmental considerations are reviewed as part of supplier assessments where relevant, the overall risk exposure from the supply chain remains low due to the limited involvement with environmentally intensive industries.

7. **Percentage of value chain partners by value of business done with such partners that were assessed for environmental impacts.**

   77%

8. **How many Green Credits have been generated or procured:**

   A. **By the listed entity**

   21,200

   During the reporting period, we procured 21,200 International Renewable Energy Certificates (I-RECs), representing 21,200 MWh of renewable energy attributes associated with electricity generated from renewable sources. This procurement reflects our continued commitment to supporting renewable energy adoption and reducing the environmental impact of our operations.

   B. **By the top ten (by value of business done with such partners) value chain partners.**

   Not Applicable

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

We actively participate in forums to voice concerns, share efforts, and promote policies and programs that aim to protect the interests of all stakeholders and communities. We are members of multiple trade and industry associations, and we collaborate with numerous other comparable platforms.

Through these associations, we demonstrate comprehensive support for ethical corporate practices, sustainability, social stability, and respect for human rights. Our Code of Conduct includes specific provisions that guide ethical behavior on public platforms, ensuring that our advocacy efforts remain responsible, transparent, and aligned with our values.

Essential Indicators

1. a) **Number of affiliations with trade and industry chambers/associations.**

   15

   b) **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Healthcare Financial Management Association (HFMA)	National – US
2	American Collectors Association (ACA)	International
3	United Nations Global Compact (UNGC)	International
4	Structured Finance Association (SFA)	National - US
5	Mortgage Banking Associations (MBA)	National - US
6	American Land Title Association (ALTA)	National - US
7	South-West Contact Centre Forum (SWCCF)	National - UK
8	American Credit Union Mortgage Association (ACUMA)	National – US
9	IT and Business Process Association of the Philippines (IBPAP)	National - PH
10	Credit Services Association (CSA)	National - UK

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of authority	Brief of the case	Corrective action taken
None	None	None

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by board (Annually/Half yearly/Quarterly/ Others - please specify)	Web link, if available
Not Applicable. Firstsource did not engage in public policy advocacy and was not affiliated with any trade or industry chambers, associations, or advocacy bodies during the reporting period.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

We are dedicated to fulfilling our civic and social responsibilities by actively engaging in socio-economic initiatives that benefit underprivileged communities. We aim to responsibly leverage our position and resources to raise the standard of living for marginalized groups and societal segments. Our Corporate Social Responsibility (CSR) Policy is aligned with the provisions of the Companies Act, 2013.

CSR lies at the core of everything we do. We are committed to advancing our CSR objectives guided by our overarching vision:

" Create a nurturing and an empowering environment to deepen our societal engagement with a goal of improving lives and livelihood of communities on a sustainable basis".

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Women Empowerment: A program to upskill 100 women artisans in the Northeast region by the NASSCOM Foundation. We have already done two batches and found them to be high-impact. This year, we want to extend this project to support 100 women in the Northeast region.	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf
ICU Ward Setup: We are way behind when it comes to meeting SDG Goal 3.2, where countries have pledged to reduce neonatal mortality to at least as low as 12 per 1,000 live births by 2030. Furthermore, heart diseases, chronic obstructive pulmonary disease, stroke, and lower respiratory infections are among the top reasons for deaths in India. It is therefore essential that we are equipped with the resources to fight these ailments with the help of advanced technology and critical care units. (Payment will be made in a single instalment as the project is towards procuring critical care unit equipment)	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf
Stem Lab: Children in Government and government-aided schools are deprived of holistic development, better employment opportunities, and civic engagement due to the lack of quality education and a dearth of role models to guide and mentor the underprivileged children toward a better future. To provide holistic education opportunities to children for their sustainable livelihood, the project will engage children studying in classes 6-12 from government or Govt. aided schools. This project equips children in grades 6-12 with a STEM education platform to discover and explore science, technology, engineering, and mathematics (STEM). Also, along with STEM education, Digital literacy and Interpersonal skills will be imparted to students. Children can also participate in various fests to increase opportunities for learning and showcase their talent.	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf
Animal Care: Animal Birth Control and Anti-Rabies Vaccination of Street Dogs - Animal Care	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf
Urban Forest: Pressing issue of loss of biodiversity, lack of green cover, degradation of soil, inadequate eco-consciousness amongst the local community, contributing to global climate change and raising food insecurity. To address these challenges, there is an urgent need to implement a comprehensive native tree plantation program that not only restores the natural ecosystem but also engages the local community in sustainable practices. Plantation of 1,000 indigenous plants on the Pedda Cheruvu Lake's bund at Hyderabad.	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf
Eco Park: This project is about the development of an eco-park with mass plantation as its components to attain a green park inside the CRPF campus, Avadi, Chennai. Community engagement activities will be conducted throughout the process to educate the community about the importance of restoring water bodies and how it benefits them. Activities such as pond clean-ups, plantation, wall painting, and birdwatching will be conducted. By doing so, a group consisting of members from the community shall be created that shall look after the well-being of the pond and forest.	Yes	Yes	https://www.firstsource.com/sites/default/files/2026-06/SIA-Firstsource-25-26.pdf

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

Name of project for R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable. Firstsource did not undertake any projects requiring rehabilitation and resettlement (R&R) activities during the reporting period.					

3. **Describe the mechanisms to receive and redress grievances of the community.**

We have established a grievance redressal mechanism that enables communities and other stakeholders to raise concerns through multiple channels. Grievances can be submitted through our contact portal at Firstsource Contact Page or by emailing the designated grievance redressal email address at grs@firstsource.com.

Upon receipt, grievances are acknowledged and reviewed by the designated grievance redressal team, which coordinates with relevant functions for investigation and resolution. We aim to address grievances in a timely manner, track their progress through closure, and communicate the outcome to the complainant.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	10.64%	52%
Directly from within India	20.61%	85%

5. **Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as a % of total wage cost.**

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	13.46%	0.00%
Semi-Urban	0.00%	0.00%
Urban	1.90%	1.02%
Metropolitan	84.64%	98.98%

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts, as identified by government bodies:**

State	Aspirational District	Amount spent (In INR)
Maharashtra	Palghar	10,00,000

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized or vulnerable groups?(Yes/No/NA)**

Yes. We have a Preferential Procurement Policy embedded within our Sustainable Supply Chain Policy. Through this policy, we seek to promote supplier diversity by encouraging the participation of minority-owned, women-owned, disadvantaged-owned, LGBTQIA+ owned, veteran-owned, HUB Zone, and small businesses in our procurement processes. We actively identify and consider diverse suppliers as part of our sourcing and procurement activities, while ensuring that supplier selection remains aligned with business requirements, quality standards, service delivery expectations, and commercial considerations.

(b) **From which marginalized or vulnerable groups do you procure?**

We procure from diverse supplier groups, including small businesses, veteran-owned, minority-owned, woman-owned, and LGBTQIA+ owned enterprises.

(c) **What percentage of total procurement (by value) does it constitute?**

Procurement from marginalized and vulnerable groups constituted approximately 2.98% of our total procurement spend during the reporting period.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

Intellectual property based on traditional knowledge	Owned or Acquired (Yes/No)	Benefit shared (Yes/No)	Basis Of calculating benefit share
Not applicable			

5. **Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the case	Corrective action taken
Not applicable		

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Projects	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Afforestation project	10,000	100
2	Connect With Work	507	100
3	Dignity for work (Cloth for Work)	18,750	100
4	Eco Park	1	100
5	Healthcare	4,000	100
6	Plantation	1,000	100
7	Prayaas	455	100
8	Restoring Ecosystems Through Native Tree Plantation	5,250	100
9	Scholarship	14	100
10	Stem Lab	1,600	100

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

We are committed to continuous innovation and improving the user experience, with client and customer input being especially important to us. We prioritize client feedback and incorporate it seamlessly into our ongoing efforts to enhance our service offerings, strengthen our market position, and increase customer satisfaction.

We are certified in compliance with leading international standards, including PCI DSS, ISO 27001:2013, and HITRUST. We also adhere to several legislative and regulatory compliance standards to ensure the confidentiality, integrity, and availability of data entrusted to us by our clients.

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Firstsource has established structured mechanisms to address client complaints and feedback in a timely and effective manner. Grievances can be submitted via email to grs@firstsource.com, where they are handled in accordance with internal protocols and applicable regulations. The designated grievance redressal team monitors, tracks, and reports all cases until closure.

   Complaints are generally resolved within a turnaround time (TAT) of 15 working days from the date of receipt. If the complexity of the issue requires more time, an extension of up to 15 additional working days may be granted. This process ensures transparency, accountability, and continuous improvement in client service.

2. **Turnover of products and or services as a percentage of turnover from all products or service that carry information about:**

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable. Firstsource primarily provides business process management and technology-enabled services. The concepts of product labelling, recycling, safe disposal, and environmental/social information associated with physical products are generally not applicable to the Company's service offerings.
Safe and responsible usage	
Recycling and/or safe disposal	

3. **Number of consumer complaints in respect of the following:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of the year	Remark	Received during the year	Pending resolution at end of the year	Remark
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	1	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

4. **Details of instances of product recalls on account of safety issues:**

	Number	Reasons For recalls
Voluntary Recalls	Not Applicable	Firstsource Solutions Limited is a Business Process Services (BPS) provider and does not manufacture physical products. Therefore, traditional product recalls related to manufacturing defects, safety hazards, or quality failures do not apply to our business operations.
Forced recalls		

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

   Yes, Firstsource has established a robust cybersecurity and data privacy framework to safeguard the confidentiality, integrity, and availability of information entrusted to the Company. We are committed to protecting the personal data of customers, employees, vendors, and other stakeholders through comprehensive policies, processes, and controls aligned with applicable laws, regulations, and internal standards.

   Our Data Privacy and Information Security framework governs the collection, processing, storage, sharing, and protection of personal data and applies to all employees, subsidiaries, controlled entities, and relevant third parties handling personal data on behalf of the Company. The framework is designed to ensure that personal data is collected and processed lawfully, fairly, and transparently, with appropriate consent and safeguards in place where required.

   We maintain mechanisms to monitor compliance with applicable data protection requirements and information security standards. Any violation of the Company's data privacy or information security requirements is treated seriously and may result in appropriate disciplinary and corrective actions.

   The policy is available on the Company's website at

   https://www.firstsource.com/sites/default/files/2025-07/ISMS-001_Cyber_Security_Policy.pdf.

   https://www.firstsource.com/sites/default/files/2025-12/PL-ISMS-ENT-012_Corporate-Privacy-Policy-Global-15-12-25.pdf.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services or cyber security and data privacy or recalls or penalty or action taken by regulatory authorities on safety of products or services.**

   Not Applicable

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches along with impact**

      0

   b. **Percentage of data breaches involving personally identifiable information of customers**

      0%

   c. **Impact, if any, of the data breaches**

      None

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

   Information on Firstsource's services, solutions, and business offerings is available on the Company's website at: https://www.firstsource.com/

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

   Not Applicable. Firstsource primarily provides business process management and technology-enabled services and does not deal with any products.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   Firstsource has established a documented incident management, crisis management, and business continuity framework to ensure timely communication to consumers in the event of any actual or potential disruption, degradation, or discontinuation of essential services.

   Key mechanisms include:

   - **Incident Notification Process:** Customers are informed of significant service disruptions through predefined communication channels, including email notifications, service desk communications, customer portals, and relationship management teams, depending on the severity and impact of the incident.
   - **Escalation and Governance:** Service disruptions are assessed through a formal incident management process. Material incidents are escalated to relevant management teams, and customer communications are coordinated by designated business and operational stakeholders.
   - **Business Continuity and Crisis Management Procedures:** During a business continuity event, communication protocols defined within BCM and Crisis Management Plans are activated to provide timely updates on service impacts, recovery progress, alternative arrangements, and expected restoration timelines.

   These mechanisms are periodically tested as part of business continuity exercises and reviewed through incident and crisis management governance processes to ensure their effectiveness and adequacy.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   Not Applicable. Firstsource primarily provides Business Process Service and technology-enabled services and does not deal with any products.

   Did your entity carry out any survey with regard to consumer satisfaction relating to the major products or services of the entity significant locations of operation of the entity or the entity as a whole? (Yes/No)

   Yes. Firstsource conducts the Annual CSAT Survey (FirstVoice) that reflects measurable progress in client engagement and experience while clearly highlighting where leadership intervention is required to protect relationships, improve delivery outcomes, and accelerate promoter growth.

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF FIRSTSOURCE SOLUTIONS LIMITED

To the Board of Directors

of FIRSTSOURCE SOLUTIONS LIMITED

1. We have undertaken to perform limited assurance engagement, for **FIRSTSOURCE SOLUTIONS LIMITED** (the "Company") vide our engagement letter dated April 30, 2026 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR Report") included within the Annual Report of the Company for the year ended March 31, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. **Identified Sustainability Information**

   Our scope of limited assurance consists of the Sustainability Information listed in Appendix I to our report. The reporting boundary of the BRSR Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR Report, where applicable.

   Our limited assurance engagement was with respect to the year ended March 31, 2026 information I only and we have not performed any procedures with respect to any other elements included in the BRSR Report and, therefore, do not express any conclusion thereon.

3. **Criteria**

   The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

   - Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended; and
   - Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular").

4. **Management's Responsibility**

   The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the BRSR Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. **Inherent limitations**

   The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. **Our Independence and Quality Control**

   We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

   We apply Standard on Quality Control ("SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. **Our Responsibility**

   Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

   We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

   These standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I and included in the BRSR Report is free from material misstatement.

   As part of limited assurance engagement, in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

   A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

   A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including environment/sustainability team, compliance team, human resources team, finance team amongst others and those with the responsibility for preparation of the BRSR Report;
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at sites on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (the "GHG") emissions;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a test check basis; and
- Reviewed the consolidation for locations/offices on a test check basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Aspects of the BRSR Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Operations of the Company other than the reporting boundary mentioned in the Identified Sustainability Information listed in Appendix I;
- Data and information outside the defined reporting period i.e. the year ended March 31 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 and presented in the BRSR Report are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

10. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN:26111850EMRMIK6502

Place: Mumbai
Date: July 10, 2026

APPENDIX I

Identified Sustainability Information subject to Limited Assurance (Refer Note 1, for the reporting boundary)

Sr. No	BRSR (Essential Indicator -[E])	Description of Indicator
1	Principle 1, Question 8 [E]	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/ services procured)
2	Principle 1, Question 9 [E]	Open-ness of business: Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties.
3	Principle 3, Question 1(c) [E]	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
4	Principle 3, Question 11 [E]	Details of safety related incidents: - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) - Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers) - High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)
5	Principle 5, Question 3(b) [E]	Gross wages paid to females as % of total wages paid by the entity
6	Principle 5, Question 7 [E]	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: - Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld
7	Principle 6, Question 1 [E] /	Details of total energy consumption (in Joules or multiples) and energy intensity - Total energy consumed - Total energy consumption from renewable sources (% of energy consumed from renewable sources) - Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) - Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)
8	Principle 6, Question 3 [E]	Details of the disclosures related to water consumption and water intensity: - Surface water, Groundwater, Third-Party Water, Seawater/ desalinated water, Others - Total volume of water withdrawal (in kiloliters) - Total volume water consumption (in kiloliters) - Water intensity per rupee of turnover (Total water consumption / Revenue from operations) - Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)
9	Principle 6, Question 4 [E]	Water Discharge by destination and level of treatment (in kiloliters)

Sr. No	BRSR (Essential Indicator -[E])	Description of Indicator
10	Principle 6, Question 7 [E]	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity: - Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available - Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) - Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) - Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)
11	Principle 6, Question 9 [E]	Details related to waste management by the entity: - Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, Radioactive waste, Other Hazardous waste and Non-hazardous waste - Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)
12	Principle 8, Question 4 [E]	Percentage of input material (inputs to total inputs by value) sourced from suppliers - Directly sourced from MSMEs/ small producers - Directly from within India
13	Principle 8, Question 5 [E]	Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)
14	Principle 9, Question 7 [E]	Information relating to data breaches: - Number of instances of data breaches - Percentage of data breaches involving personally identifiable information of customers - Impact, if any, of the data breaches

Note 1: Reporting Boundary of the BRSR Report- The operational centers of the Company and its subsidiaries across the regions of - India, UK, Philippines, Romania, Trinidad & Tobago, US, Mexico, Australia, UAE and South Africa.