

Global Climate Advocacy Policy

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Version Control

Version No.	Change description	Effective from
1.0	Policy Roll Out	1st September 2024
2.0	No Changes	1st February 2025
3.0	Revision of the entire policy in alignment with our latest climate commitments and Language enhancement	21 st September 2026

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Introduction

Climate change is one of the most significant global challenges and requires coordinated action from governments, businesses, investors, industry associations, and society. We recognize that responsible climate advocacy is an important component of achieving a low-carbon, climate-resilient, and inclusive economy.

This Policy establishes the principles, governance framework, and expectations governing our climate-related advocacy activities and engagement with industry associations, trade bodies, and other external stakeholders.

Through this Policy, we seek to ensure that our advocacy activities are transparent, ethical, science-based, and aligned with our climate commitments, including support for the Paris Agreement and the Company's Net Zero ambitions by 2050.

Scope

This policy applies globally to all employees & authorized representatives acting on behalf of Firstsource. Who may participate in industry or trade associations and related external forums, direct and indirect advocacy activities and public policy engagement, climate-related public statements, submissions, campaigns, stakeholder engagement activities, personnel acting on behalf of the company across all jurisdictions where we operate. It provides guidance on advocating climate-friendly policies and ensuring alignment with the company's climate goals. All advocacy activities shall comply with applicable transparency, competition, anti-corruption, and public policy engagement regulations in each operating jurisdiction.

Definition of Climate Advocacy

For the purpose of this Policy, climate advocacy includes direct and indirect engagement with:

- Regulatory authorities
- Industry and trade associations
- Business coalitions
- Standard-setting organizations
- Multilateral organizations
- Investors and society organizations

Such engagement may relate to:

- Climate change mitigation
- Climate adaptation and resilience
- Greenhouse gas emissions reduction
- Renewable energy
- Energy efficiency
- Sustainable procurement
- Carbon markets
- Climate disclosures
- Circular economy initiatives
- Net Zero transition pathways

Climate Goals

Our climate advocacy activities are designed to support the achievement of our science-based emissions reduction targets and broader transition objectives. We advocate for policies that enable the decarbonization of our operations, value chain, and the broader economy. We also encourage our suppliers, service providers, trade associations and business partners to adopt decarbonization strategies, climate targets, and emissions disclosure practices consistent with internationally recognized standards.

We are committed to:

- Achieving our publicly stated climate targets, including SBTi and Net Zero ambitions by 2050
- Supporting science-based decarbonization pathways
- Integrating climate considerations into business strategy and decision-making
- Promoting climate resilience and adaptation where relevant
- Supporting responsible and evidence-based climate policies
- Encouraging value chain engagement on climate action
- Our climate advocacy positions shall be informed by
 - The Paris Agreement

- Science Based Targets initiative (SBTi) principles
- Relevant climate disclosure frameworks and standards

Our Guiding Principles for Ethical Engagement

Our objective is to share expertise, promote best practices, and collaborate on technology-driven solutions for societal benefit.

Integrity and Transparency: Upholding integrity, honesty, and transparency is fundamental to our approach.

Science-Based Advocacy: We support climate policies grounded in credible science and evidence, promoting practical and effective solutions for reducing greenhouse gas emissions and addressing climate risks.

Supporting Informed Decision Making: Our efforts are aimed at facilitating well-informed decision making that fosters the sustainability of our business. Our public policy and advocacy positions are aligned with the objectives of the Paris Agreement and support a science-based transition to Net Zero emissions.

Avoiding Improper Influence: Our company employees must refrain from attempting to unduly influence any decision-making process. We do not engage in lobbying activities to influence legislation or policy making. We engage responsibly and transparently in climate-related public policy discussions and industry forums. We seek to ensure our advocacy activities, policy positions, and industry association engagements remain consistent with the objectives of the Paris Agreement, our Net Zero strategy, and applicable climate-related regulations.

Review and Monitoring: We actively engage with stakeholders to foster collaboration and dialogue on climate-related issues. We conduct ongoing review of our engagements and perform a formal annual review of trade associations to ensure continued alignment with our climate goals. We believe in being transparent about our climate-related activities. Accordingly, our climate advocacy disclosures shall be published along with list of significant (Top 3 basis contribution amount) trade association memberships, annual fee amount and alignment efforts through our annual Environmental, Social & Governance (ESG) Report which published in accordance with GRI 2021 standards. All external communications relating to climate advocacy, public policy engagement, or climate-related commitments shall be made only by authorized personnel acting within their designated roles and approved corporate positions.

Governance

To ensure alignment between our climate-related positions and those of our industry and trade associations, we have established a comprehensive management framework that supports consistent, informed, and coordinated engagement across the organization. This framework enables the ESG team to maintain a central register of memberships, collate and analyse relevant information globally, and coordinate assessments, while business units and department leaders remain accountable for compliance with this policy and for managing these relationships

responsibly.

This is further supported by a comprehensive ESG governance structure, anchored by the Sustainability Council - comprising members of the Executive Leadership Team - an executive-level committee responsible for operationalizing our ESG strategy across the organization. The Council is led by the Chief Financial Officer (CFO), who also oversees the responsibilities typically assigned to a Chief Sustainability Officer (CSO), with the Chief Human Resources Officer (CHRO) serving as co-lead. Together, they drive the implementation of climate action plans, monitor progress against defined performance metrics, and ensure ESG priorities remain aligned with business objectives. The Council also works closely with the Risk Management Committee to support consistent oversight and execution of our ESG agenda.

The CFO leads our efforts on sustainability and climate-related matters and ensures that key developments, including trade association positions and climate advocacy activities, are reviewed at the executive level to maintain alignment with our broader ESG strategy.

Our Sustainability Leadership Team converts strategy into actionable plans, setting objectives for each business unit, allocating resources, and ensuring effective execution of ESG initiatives. Dedicated leads for environmental, social, and governance pillars drive focused implementation through cross-functional working groups.

Our ESG Working Group supports execution by carrying out initiatives, embedding ESG practices across business functions, and tracking progress against defined targets and performance indicators. The ESG Lead is a part of the sustainability leadership team that acts as the central coordinator across the governance structure, ensuring alignment and seamless collaboration across functional teams, and bridging efforts within our governance ecosystem.

This multi-tiered structure ensures ESG governance is integrated, accountable, and responsive - built to address emerging risks and capture opportunities while staying aligned with long-term commitments.

Actions to address non-alignment

We recognize the importance of addressing any identified non-alignment with our climate goals or advocacy positions. To ensure alignment, the company conducts an annual review and updates its actions accordingly, along with important decisions discussed with internal stakeholders involved with industry/trade associations. If non-alignment is identified:

- We shall communicate our climate commitments and expectations to the association.
- Monitor progress and reassess alignment during the annual review process.
- Engage in independent advocacy where necessary.

Conclusion

At Firstsource, we seek to use our voice, expertise, and influence responsibly to support the transition to a low-carbon economy and contribute meaningfully to global efforts to address climate

change. Through strategic engagement with policymakers, industry associations, business partners, and other stakeholders, we advocate for climate-related actions that are science-based, transparent, and aligned with our sustainability commitments.

We support public policies that enable economy-wide decarbonization, accelerate renewable energy adoption, improve energy efficiency, strengthen climate resilience, promote sustainable infrastructure development, and enhance transparent climate-related disclosures. Our advocacy activities are guided by the principles of the Paris Agreement, our Science Based Targets initiative (SBTi) commitments, and our Net Zero ambitions.

We strive to ensure consistency between our public policy positions, climate commitments, and participation in industry and trade associations. Through robust governance, regular review of advocacy activities, and constructive stakeholder engagement, we aim to advance responsible climate action, support long-term value creation, and generate positive outcomes for the environment, society, and future generations.