

Global Occupational Health & Safety, Environment Management Policy

Master List Ref Global/Corp/OHSE/POL/001	Release Date December 2021	Review Date September 2026	Next Review Date October 2027
Version: 1.5	Process Owner Admin & Facilities	Reviewed by Facilities Geo Head	Approved by CAO

This document is the sole property of Firstsource Solutions Limited and is applicable to all its affiliates & subsidiaries globally (collectively referred to as “Firstsource”). Any use or duplication of this document without express permission of Firstsource Limited is strictly forbidden and illegal.

Executive Summary

Firstsource Solutions Limited aims to achieve and maintain the highest standards of Occupational Health & Safety and Environment (OHSE) usage, incorporating the principles of sustainable development throughout its worldwide business. FSL identifies the health and safety of its employees, contractors and visitors, the satisfaction of its customers, the protection of the environment and the development of the communities where it has its operations as integrated key drivers of its business; the entire organization is oriented towards achieving these goals openly and transparently.

Introduction

OHSE management and risk assessment fundamentals are integrated in all business processes. Management is responsible and accountable for achieving excellence in OHSE performance for successful business results. FSL is committed to training all its employees in the appropriate use of its OHSE management systems, strengthening its management through updating of professional and managerial skills, fostering diversity, emphasizing employee evaluation and motivation. Nothing is more important than the health and safety of everyone who works for us, works with us or visits us. All injuries and work-related illnesses can and must be prevented.

Working safely is a condition of employment. Quality is our main competitive advantage. Requirements and expectations of our customers must be satisfied. We are committed to developing a long-term sustainable business. Preventing pollution and minimizing the

environmental impact of our operations. Making the most efficient use of natural resources and energy business FSL recognizes the importance of implementing this policy throughout its OHSE management systems, covering the entire supply chain from suppliers to customers and the proper and efficient use of its products in accordance with their agreed specifications.

FSL commits to comply with applicable legal requirements and all other requirements relating to, health & safety, environment issues to which it subscribes. These will be managed within each geography, details of which can be obtained by the geography level SPOC.

The objectives and targets identified shall be implemented at a geographical level by drawing up a suitable OHSE management program. As a part of potential hazard & impacts identification, the emergency situations shall also be identified to develop the emergency preparedness and response plan. All the employees, including those of the sub-contractors, service providers, Contractors/ Vendor Partners shall be trained about the control measures to be adopted to prevent, control, or reduce the relevant potential hazards & environmental impacts.

Firstsource Solutions has both objectives and quantitative targets within its Integrated Management System (IMS), comprising of ISO 14001, and 45001, these are presented in the annual Management Review of the IMS.

Version Control

Version No.	Change description	Effective from
V1.00	Policy Statement was signed by CEO and now changed signature to CFO	26-08-2022
V1.1	Changes to environmental objectives added and updated Policy Statement	08-11-2022
V1.2	Changes to Scope/ Objective, Objectives and Targets and Competence, Training & Awareness	31-01-2024
	Policy Statement signed by CEO	31-01-2024
V1.3	Added biodiversity conservation initiatives and enhanced environmental stewardship section	01-07-2024
V1.4	Revised the environmental policy incorporating Climate framework and Internal Carbon Pricing	21-07-2025
	Revised Policy Statement signed by CEO	21-07-2025
	Changed QHSEE to QOHSEE	01-08-2025
V1.5	Policy revised with Targets for OHS & Environment	10-08-2026

Contents

1. Purpose and Scope.....	5
1.1 Purpose.....	5
1.2 Objective & Targets.....	5
2. Definitions and Abbreviations	6
3. Reference Documents	9
4. OHSE Management System Elements	9
4.1 General Requirements:.....	9
4.2 OHSE Corporate Policy	9
4.3 Planning	10
4.3.1 Identification, Risk Assessment & Determining Controls	10
4.3.2 Development of Environmental and OH&S Policy.....	11
4.3.2.1 Environmental Targets	11
4.4 Net-Zero Transition.....	12
5. Implementation & Operation	12
5.1 Roles and Responsibilities	12
5.2 Competence, Training & Awareness	12
5.3 Communication, Participation and Consultation.....	13
5.4 Standard Operational Controls	13
5.4.1 Housekeeping	13
5.4.2 Cafeteria, Food & Beverage Services	16
5.4.2.1 Hygiene	16
5.4.2.2 Water and Food Analysis Reports.....	17
5.4.2.3 Food Poisoning.....	18
5.4.2.4 Health and hygiene	18
5.4.2.5 Workplace, ergonomics & Design	18
5.4.2.6 Electrical Safety.....	19
5.4.3 Operation & Maintenance of D.G. & HVAC system	19

5.4.4	Stacking & Storage.....	19
5.4.5	Statutory Compliance of Floor design.....	20
5.4.6	Transport Safety- India only.....	20
5.4.7	Waste Management and Waste Reduction	20
5.4.8	Environmental Performance Management.....	21
5.4.9	Enhancing Environmental Stewardship, Biodiversity Conservation and Nature-Related Risk Management	22
5.5	Emergency Preparedness & Response	23
5.5.1	Fire Safety	24
5.5.1.1	Fire Alarm	24
5.5.1.2	Floor Plans	24
5.5.2	Medical facilities and First Aid:	25
5.5.2.1	Health Initiatives and sessions:	25
6.	Documentation and Controls	25
7.	Performance Measurement & Monitoring.....	25
8.	Internal Audits.....	26
9.	Management Review	27
10.	Policy Statement	27

1. Purpose and Scope

1.1 Purpose

The main purpose of this Global Policy is to be a reference manual to establish the relevant OHSE standards, procedures, communications and outline management strategies and actions to meet the global and regional objectives.

OHSE management and risk assessment fundamentals are integrated into all business processes. Management at all levels is responsible and accountable for achieving excellence in OHSE performance to ensure successful and sustainable business results

Each geography has its own integrated management system, consisting of the relevant standards for their geography. The IMS was created to ensure adherence and certification of standards for the business and for client and prospective client assurance. Detailed geography specific SOP's can be referred to which detail the specific IMS and legislation requirements for each location.

1.2 Objective & Targets

This OHSE Policy applies to all of Firstsource's operations, including the development, delivery, and support of its products and services. The scope of the policy extends to Suppliers and Contractors. We ensure that our environmental standards are upheld by joint ventures and outsourcing partners. In the case of mergers or acquisitions, we will conduct due diligence in accordance with this policy.

- a. Committed to achieving **zero fatal accidents** across all operations and maintaining a **Fatal Accident Rate (FAR) of zero**, consistent with the 2025 baseline performance of zero fatalities.
- b. The organization shall strive to minimize work-related injuries resulting in lost workdays. Building on the FY 2025-26 LTIFR baseline of **0.15 for employees** and **0.31 for workers**, the target is to maintain the LTIFR at **not more than 1.0 per 10,000,000 working hours**. Performance will be measured using the formula: **LTIFR = (Number of Lost Time Injuries ÷ Total Hours Worked) × 10,000,000**.
- c. The organization shall promote proactive hazard identification and reporting by encouraging employees and workers to report near-miss incidents. A minimum target of **20 near-miss reports per month per location** shall be maintained and monitored through the **Near-Miss Reporting Rate (NMR)**.
- d. The organization shall ensure that all personnel are adequately trained in occupational health and safety requirements. Improving upon the FY 2025-26 training compliance level of **85.70%**, the target for FY 2026-27 is to achieve **100% completion of mandatory OHS training** for all employees and relevant personnel.
- e. The organization shall ensure timely closure of all audit findings and corrective actions. Building on the FY 2025-26 audit closure rate of **98.5%**, the target for FY 2026-27 is to

achieve **100% compliance**, measured by the percentage of audit findings closed within the stipulated timelines.

2. Definitions and Abbreviations

2.1 Definitions

Acceptable risk: Risk that has been reduced to a level that can be tolerated by the organization having regard to its legal obligations and its own OHSE policy.

Audit: Systematic, independent, unbiased, and documented process for obtaining “audit evidence” and evaluating it objectively to determine the extent to which “audit criteria” are fulfilled.

Continual improvement: Recurring process of enhancing the OHSE Management System, to achieve improvements in overall OHSE performances, consistent with the organization’s OHSE Policy.

Corrective action: Action taken to eliminate the cause of a detected nonconformity or other undesirable situation to prevent recurrence.

Environment

Surroundings in which an organization operates, including air, water, land, natural resources, Flora fauna, human beings and their interrelation.

Note: Surroundings in this context extend from within an organization to the global system.

Environmental Aspects

Elements of an organization’s activities, products or services that can interact with the Environment.

NOTE: A significant environmental aspect (SEA) is an environmental aspect that has or can have a significant environmental impact.

Environmental Control Measures / Operational Control Measures: This is a documented procedure, which shall be established and maintained to cover situations where their absence could lead to deviations from the existing environmental policy and their objectives and targets.

Environmental Impact

Any change to the environment, whether adverse or beneficial wholly or partially resulting from an organization’s activities, products, or sources.

OHSE Management Program: This plan is a derived action plan for achieving the geography-related OHSE objectives and targets. It sets priorities for locating HSE risks and develops an

action plan to reduce them by detailing the responsibilities and time frames required to achieve at each relevant function and level of the organization.

OHSE Core Team:

The employees or stakeholders who are responsible for the maintenance of the management system.

Centre Management:

That part of the overall management leads / representatives responsible for managing and maintaining the resources and processes by planning activities, responsibilities, practices, procedures, processes, and resources for developing, implementing, achieving, reviewing, and maintaining the OHSE policy at center.

Hazard: Source, situation, or act with a potential for harm in terms of human injury or ill health or a combination of these.

Hazard identification: Process of recognizing that a hazard exists and defining its characteristics.

Integrated management System: This is a combined management system developed to achieve Environment, Occupational Health and Safety of the centers. It is a developed and documented procedure, periodically reviewed as part of continual improvement. Integrated Management System is established under the guidance of ISO 14001 (Environment) and ISO 45001 (Occupational Health & Safety) where applicable Integrated Management System is periodically audited through internal audit team and external certifying agency. External continuing assessments are conducted annually in order to maintain certification on a 3-year cycle with our external certifying agency.

Ill health: Identifiable, adverse physical or mental condition arising from and/or made worse by a work activity and/or work-related situation.

Incident: Work-related event(s) in which an injury or ill health (regardless of severity) or fatality occurred or could have occurred.

Interested party: Person or group, inside or outside the workplace, concerned with or affected by the Occupational Health and Safety Management System performance of an organization.

Non-conformance: Non-fulfilments of a requirement

Occupational Health and Safety (OHS): Conditions and factors that affect or could affect the health and safety of employees or other workers (including temporary workers and contractor personnel), visitors and any other person in the workplace.

Occupational Health and Safety Management System: It is a management framework that allows FSL to consistently identify and control its occupational health, safety and environment risks to reduce the potential accidents, injuries, and helps in achieving compliance with health

safety and environment legislation and requirements from management and other interested parties.

Occupational Health and Safety objective: Occupational Health and Safety Goals, in terms of Occupational Health and Safety performance that an organization sets itself to achieve.

Preventive action: Action to eliminate the cause of a potential nonconformity, or other potentially undesirable situation, to prevent occurrence.

Prevention of pollution: Use of processes, practices, techniques, materials, products, services or energy to avoid, reduce or control (separately or in combination) the creation, emission or discharge of any type of pollutant or waste, in order to reduce adverse environmental impacts.

NOTE: Prevention of pollution can include source reduction or elimination, process, product or service changes, efficient use of resources, material and energy substitution, reuse, recovery, recycling, reclamation, and treatment.

Risk: Combination of the likelihood of an occurrence of a hazardous event or exposure(s) and the severity of injury or ill health that can be caused by the event or exposure.

Risk assessment: Process of evaluating the risk(s), arising from hazard(s), considering the adequacy of any existing controls, and deciding whether or not the risk(s) is acceptable.

Work place: Any physical location in which work related activities are performed under the control of the organization.

NOTE: When giving consideration to what constitutes a workplace, the organization should take into account the OHSE effects on personnel who are, for example, travelling or in transit (e.g. driving, flying, on boats or trains), working at the premises of a client or customer, or working at home.

2.2 ABBREVIATIONS

Global CAO	Global Chief Administration Officer
FSL	Firstsource Solutions Ltd – and all its subsidiaries
IMS	Integrated Management System
ISO	International Organization for Standardization
SOP	Standard Operational Procedure
SMART	Specific, Measurable, Achievable, Realistic and Time bound
SEA	Significant Environmental Aspect
OHS	Occupational Health & Safety

OHSE	Occupational Health, Safety, Environment
HIRAC	Hazard Identification, Risk Analysis & Controls
AI	Aspect Impact
MCB	Miniature Circuit Breaker
ELCB	Earth Leaking Circuit Breaker
ERM	Enterprise Risk Management
RO Plant	Reverse Osmosis Plant
ACM	Annual Contract Maintenance
SBTi	Science Based Targets initiative
PPA	Power Purchase Agreement
LEED	Leadership in Energy and Environmental Design

3. Reference Documents

The following documents are referred while preparing the outline Occupational Health Safety & Environment Plan. The latest revision of the referred documents is as mentioned below.

Table – 1

Sr. No	Description of Document	Reference No.
1	Occupational Health & Safety management System	ISO 45001:2018
2	Environmental Management System	ISO 14001:2015

4. OHSE Management System Elements

4.1 General Requirements:

Clear roles and responsibilities shall be defined within each regional management system. Each regional SOP outlines requirements for senior managers to be responsible for the management systems. Competence requirements include appropriate education, training, and experience in OHSE management standards and practices.

4.2 OHSE Corporate Policy

FSL has a Corporate OHSE policy defining its organizational contribution in OHSE commitment, protection & development enclosed as Annexure 1.

4.3 Planning

4.3.1 Identification, Risk Assessment & Determining Controls

Hazard identification, risk assessment & determining control

Prior to start of activities or during the due course of activities, the OHSE core team shall carry out the Risk Assessment exercise in each of its activities with the help of well-defined procedure for Hazard Identification and Risk Assessment (HIRA). Depending upon the risk level of each hazard, appropriate control measures will be proposed/ revised in daily standard operational procedures keeping in view of various legal & other requirements, specifications, and contractual requirements.

The designated regional team shall maintain the relevant documentation, data & records concerning the identification of hazards, assessment and control of risks up to date with respect to ongoing activities and also extend them to cover new developments & new or modified activities, before they are introduced.

Review of hazard identification, risk assessment & risk control:

The hazard identification, risk assessment, & risk control process should be reviewed periodically at least annually. The period may vary depending upon the following considerations: -

Nature of the hazards.

Magnitude of the risk

Changes from the normal operations.

Changes in raw materials, chemicals etc.

Procedure: Hazard Identification & Risk Analysis procedure

Aspect Impact

Prior to start of activities during the due course of activities, the OHSE core team shall carry out the Aspect Impact exercise in each of its activities with the help of well-defined procedure for Environmental Aspects, Impacts and its Evaluation (AI). Depending upon the impact level of each environmental aspect, control measures will be proposed/ revised in daily standard operational procedures keeping in view of various legal & other requirements, specifications and contractual requirements.

Procedure: Environmental aspect & impact identification & evaluation procedure

4.3.2 Development of Environmental and OH&S Policy

The Environmental and Occupational Health & Safety Policies are developed and maintained by a dedicated Environment, Admin and EHS Team. The team regularly reviews applicable legal requirements, industry best practices, operational risks, stakeholder expectations, and organizational priorities to ensure the policies remain relevant and effective.

The policies are developed in consultation with key internal functions, including operations, facilities, human resources, procurement, and senior management, to ensure alignment with business objectives and operational realities. Where appropriate, inputs from regulatory authorities, industry associations, sustainability professionals, vendors, and service providers are considered to enhance the effectiveness of the management systems.

The policies provide the framework for establishing environmental and OH&S objectives, managing risks and opportunities, ensuring compliance with applicable requirements, and driving continual improvement across the organization.

4.3.2.1 Environmental Targets

- 1. Reduction of Greenhouse Gas Emissions** The organization shall reduce its Scope 1 and Scope 2 greenhouse gas (GHG) emissions by **63% by FY 2035** against the FY 2024-25 baseline of **tCO₂e (Near Term Target)**. Progress shall be monitored and reported quarterly using annual GHG emissions (tCO₂e) as the key performance indicator.
- 2. Reduction of Greenhouse Gas Emissions** The organization shall reduce its Scope 3 greenhouse gas (GHG) emissions by **50% by FY 2035** against the FY 2024-25 baseline of **tCO₂e (Near Term Target)**. Progress shall be monitored and reported quarterly using annual GHG emissions (tCO₂e) as the key performance indicator.
- 3. Reduction of Greenhouse Gas Emissions** The organization shall reduce its Scope 1 Scope 2 & Scope 3 greenhouse gas (GHG) emissions by **90% by FY 2050** against the FY 2024-25 baseline of **tCO₂e (Long Term Target)**. Progress shall be monitored and reported quarterly using annual GHG emissions (tCO₂e) as the key performance indicator.
- 4. Increase in Renewable Energy Consumption** The organization shall increase the share of renewable energy in its total energy consumption to **100% by FY 2030**, from a baseline of **22% in FY 2024- 2025**. Performance shall be measured as the percentage of renewable energy consumed relative to total energy consumption.
- 5. Improvement in Waste Diversion from Landfill** The organization shall achieve a minimum of **95% waste diversion from landfill through reuse, recycling, and recovery initiatives** by FY 2030, improving upon the 2025 baseline of 95%. Performance shall be measured as the percentage of total waste diverted from landfill.

4.4 Net-Zero Transition

The organization is committed to achieving **Net-Zero greenhouse gas emissions by 2050**, with a near term target of **63% emissions reduction by 2035**. Progress shall be monitored annually through the organization's decarbonization roadmap and Science-Based Targets (SBTs), where applicable.

Legal & Other Requirements

The designated regional teams shall identify and follow the various legal and other statutory requirements applicable to their geography during the course of execution for management system requirements and keep the Legal Register up to date as required in line with the ISO standards and government guidelines. This is detailed further in the geography specific SOP. The designated team should also identify and update other requirements and comply with these applicable requirements during course of activities carried out.

Here other requirement means requirements by Contract agreement, Business partners, Local Administrative bodies, Local NGO's etc.

Procedure: Identification, Maintenance & Reviewing of Legal and Other Requirements
Procedure

5. Implementation & Operation

5.1 Roles and Responsibilities

Roles and responsibilities will be defined within each regional management system's own roles and responsibilities SOP. These may include global responsibilities but will be determined regionally and updated accordingly. Each regional SOP will outline the requirement for senior managers to be responsible for the management systems

5.2 Competence, Training & Awareness

FSL is committed to training all its employees in the appropriate use of its Occupational Health & Safety, Environment, management systems, strengthening its management through updating professional and managerial skills, fostering diversity, and emphasizing employee evaluation and motivation. In each geography, the designated team should also conduct and evaluate training for performing hazards identification, risk assessment, and risk control measures. Firstsource is dedicated to fostering environmental awareness and responsibility among both internal and external stakeholders. All contractors on sites will be required to provide evidence of competency,

risk assessments, method statements, and any additional relevant documentation prior to commencing work.

5.3 Communication, Participation and Consultation

In line with the requirements of ISO 45001, FSL are committed to ensuring clear communication, participation and consultation with all employees. The methods of communication and any prior meetings will be managed separately at each geography or as mentioned in detailed in the relevant geography specific SOP.

Procedure: Communication & Participation Procedure

5.4 Standard Operational Controls

The Standard Operational Control and respective procedures shall be derived from Risk assessments, controls and aspect impacts forms for different activities for safe & environment friendly operation which shall be implemented during execution of work. These assessments will vary across the geographies.

Apart from the below mentioned, the general practices and system to be followed for safer work environment are as follows:

- All the workers shall be provided management system training (Induction training on applicable standards) on the first day prior to work.
- Technical inputs and behavior-based safety training will be provided to all personnel to enhance their safety performance.
- A periodic center inspection shall be adopted to monitor the OHSE performance.
- Periodic OHSE audits shall be conducted as per internal audit procedure & plan.
- Procurement or purchase of equipment and contract shall adhere to OHSE requirements and shall satisfy the OHSE performance.

For Setting up the Standard Operational Control the Centre activities should refer the following general guideline in their respective activities.

5.4.1 Housekeeping

Good housekeeping is essential for maintaining a safe, healthy, and environmentally responsible workplace. All personnel are responsible for maintaining cleanliness and orderliness in their work areas and are encouraged to follow a "clean-as-you-go" approach at all times.

General Housekeeping Requirements

- Maintain all work areas, storage locations, and common spaces in a clean, neat, and orderly condition.
- Ensure that the workplace is free from fire hazards, biological hazards, chemical hazards, and other health and safety risks through effective housekeeping practices.
- Use the required Personal Protective Equipment (PPE), including gloves, face masks, safety shoes, eye protection, and other task-specific protective equipment.
- Do not store materials on top of lockers, boxes, cabinets, or other movable containers where they may fall, become unstable, obstruct visibility, or be exposed to heat sources.
- Keep all aisles, stairways, corridors, exits, emergency escape routes, and building access ways free from obstructions at all times.
- Immediately clean up and properly dispose of any spills, including water, oil, lubricants, chemicals, or other substances that may create slip, trip, or environmental hazards.
- Display appropriate warning signs and barricades around wet floors, damaged surfaces, restricted areas, or any other identified hazards.
- Eating and drinking shall not be permitted in production or operational areas unless explicitly authorized by Operations Management due to exceptional circumstances such as emergencies, pandemics, or other approved situations.

Storage and Material Management

- Empty cartons, paint containers, wastepaper, tools, equipment, and other materials shall be stored safely to prevent fire, spillage, injury, or obstruction hazards.
- Waste materials and scrap shall be removed from work areas at regular intervals.
- Storage areas shall be maintained free from excessive accumulation of materials that may create trip hazards, fire risks, explosions, or attract pests and rodents.
- Materials shall be stored at least 18 inches below sprinkler heads or 24 inches below the ceiling in areas without sprinkler systems.
- Cleaning materials, chemicals, and hazardous substances shall be stored in designated locations in accordance with applicable regulations and manufacturer's recommendations.
- All containers shall be clearly identified and labelled with the contents and hazard information.

Chemical Management and MSDS Requirements

- Material Safety Data Sheets (MSDS/SDS) shall be obtained and maintained for all chemicals and cleaning materials used or stored on-site.

- Service providers and suppliers shall furnish the latest MSDS/SDS for all products supplied.
- MSDS/SDS documents shall be readily available at points of use and storage locations.
- Key safety instructions, precautionary measures, and emergency response requirements from the MSDS/SDS shall be displayed near the storage area.
- Housekeeping personnel and relevant employees shall receive training on chemical handling, MSDS/SDS requirements, storage practices, and emergency response procedures.
- Sharp tools, paints, pesticides, and other hazardous materials shall be securely stored to prevent accidental exposure, injury, or environmental contamination.

Equipment and Work-at-Height Safety

- Only approved, well-maintained, ISI-certified or equivalent compliant equipment shall be used.
- Equipment shall be inspected prior to use and operated only by trained personnel.
- Necessary approvals and clearances shall be obtained from the Facilities or Engineering Maintenance Team before operating specialized equipment.
- Employees performing work at height shall be provided with inspected fall-protection equipment, including full-body harnesses, ladders, platforms, lifelines, and other suitable safety devices.
- Training shall be provided to all personnel required to perform work at height.

Waste Segregation and Disposal

- Designated waste bins shall be identified, labelled, covered where required, and emptied regularly.
- Waste shall be segregated at source according to the organization's Waste Management Policy and applicable legal requirements.
- Collected waste shall be securely bagged and transported using suitable trolleys or containers to designated waste collection areas.
- Appropriate PPE shall be worn during waste handling and disposal activities.
- Waste disposal shall be carried out only through authorized and government-approved waste management contractors and vendor partners.

5R and Circular Economy Principles

The organization is committed to implementing the principles of the Circular Economy through the **5R Approach**:

1. **Refuse** unnecessary materials, single-use items, and activities that generate avoidable waste.
2. **Reduce** the consumption of resources, raw materials, energy, water, and packaging.
3. **Reuse** materials, products, containers, and equipment wherever practical.
4. **Recycle** waste materials through approved recycling channels to recover valuable resources.
5. **Recover** value from waste streams through energy recovery or other approved resource recovery methods where recycling is not feasible.

All employees, contractors, service providers, and suppliers shall support the organization's commitment to waste minimization, resource efficiency, pollution prevention, and circular economy practices. Waste generation shall be minimized at source, reusable materials shall be prioritized over disposable alternatives, and recyclable materials shall be segregated to maximize resource recovery and reduce landfill disposal.

Procedure Reference

Waste Management shall be conducted in accordance with the following procedures and policies:

- Waste Reduction, Reuse, Recycling and Disposal Management Procedure
- Waste Management Policy
- Circular Economy Policy

5.4.2 Cafeteria, Food & Beverage Services

5.4.2.1 Hygiene

- Keep the center free from the risk Disease outbreaks by keeping and maintaining the hygiene at the best level.
- The canteen management will take proper hygienic measures and all employees should adhere to the up-keep of Cafeteria all the times.
- The medical fitness certificate of cooking and serving employees shall be submitted to admin team at regular intervals.

- Proper hygiene care should be taken while serving the food, such as wearing caps, gloves, etc.
- Food will be stored in properly cleaned & maintained refrigerator as per the standards.
- Equipment used in cafeteria shall confirm to at the relevant standards.
- Random audits are made at our Contractors/ vendor Partners kitchen to check any service/ hygiene/maintenance related deviations as per the standard audit checklist.
- Audits have to be conducted in presence of OHSE/ Food committee member/s and HR SPOC at the Contractors/ vendor Partners kitchen.

5.4.2.2 Water and Food Analysis Reports

- Food served at Cafeteria & Drinking Water (Packaged or RO plant water) served to Employees should be tested at regular intervals to ascertain fitness for human consumption. These tests should be conducted at certified laboratories which are fully equipped to conduct Food/ Water analysis.
- Food & Water samples should be taken on random basis without giving any prior intimation to concerned Contractors/ Vendor Partners.
- Drinking water would be provided through packaged water cans, water coolers or through RO plants available within Office premises, wherever applicable.
- Drinking water test are to be done from accredited and authorized laboratory as per the Indian Standards.
- Food test are to be done from accredited and authorized laboratory for Pesticides, veterinary drugs residues, antibiotic residues and microbiological counts and Contaminants, naturally occurring toxic substances, heavy metals, etc. per the respective Indian standards testing methodology.
- All food serving operators shall be declared medically fit against his medical fitness for suffering from infectious, contagious or loathsome disease.
- Any deviations found in the reports must be shared with the concerned Contractors/ vendor partners for further corrective measures or penalties are levied as per service level agreement with the concerned Contractors/ vendor partners.
- All reports must be made visible at the cafeteria notice board for ready reference to all Employees.
- To ensure proper functioning of RO Plant equipment, daily checks & chemical dosage would be carried out by in-house facilities team as per the standard and supplier's manual requirement.
- Preventive maintenance will be carried out by the AMC Contractors/ vendor partners on monthly basis.

5.4.2.3 Food Poisoning

- This shall be treated as an emergency situation and shall be identified in central emergency manual for defining actions and authorities.
- All the food should be taken off the serving table. Immediate medical attention has to be arranged by the admin team member on duty. Severe cases must be sent to nearby hospital by vehicles. Follow the procedure & prepare emergency plan for the same under central emergency plan.

5.4.2.4 Health and hygiene

- The Health of the employee will be monitored by the medical incidences reported at occupational health center or clinic, through the sick reporting of employees, as well communications from the local health authority and news, etc.
- All the employees will be made aware about the pandemic and epidemic diseases either through the training awareness or through the posters in consultation with doctor on panel and OHSE, this will be site specific (specific to India and Philippines geography)
- All best practice of Health and Hygiene posters should be displayed at cafeteria and washrooms.

5.4.2.5 Workplace, ergonomics & Design

- Workplace design & equipment procurement & placement shall be done in line with the ergonomic requirement of the workplace & equipment taking care of Safety, Comfort, Ease of use, Productivity / Performance, Aesthetics
- The master design layout to be developed as per the building code and regulations.
- Adequate corridors and passages are provided such that in case of emergencies, the fire escape routes are sufficient to cater to the traffic levels that need to get evacuated within the right time.
- Latest fire emergency plan layout to be maintained as per the changes & modifications on floor.
- Design is worked out such that all the fire escape staircases are connected in an unhindered manner, so that main passage serves as the main fire escape route as well.
- Electrical, Plumbing, Smoke detector, Fire sprinkler design & location layout is kept readily available at control room & to be maintained by admin of the center.
- Washroom counts are taken care to check if they are adequate as per the occupancy levels.
- Air Conditioned atmosphere is maintained within the prescribed comfort zone for our employees inside the workspace.

- Allocation of appropriate breakout/ recreation spaces in the floor plate which act as de-stress areas for employees.
- Center shall incorporate of medical rooms & separate gender specific bunker rooms for our employees at center.
- Centre shall incorporation of dry & wet pantry spaces inside the floor plate.
- Design incorporates inbuilt frisking booths, locker rooms, function specific store areas, changing rooms inside the floor plate.
- All workstations will be set up and assessed to workstation set standards as per geography specific requirements prior to employees using the workstation.

5.4.2.6 Electrical Safety

- All staff should report to the Facilities Management any damaged electrical apparatus or wiring – including plugs and cables of portable equipment, and permanent wiring.
- Only appropriately qualified/trained staff should repair electrical equipment.
- All electrical powered equipment must not be brought to the center, unless it has been checked and approved by the functional and security center SPOC.
- Certificates of wiring inspections, alterations and portable appliance test & calibration records will be kept readily available with center facility manager.
- Inspection of storages of all equipment shall be done at regular basis.
- All electrical equipment, extensions will be diverted through the life & equipment saving devices such as MCB and ELCB of proper rating.
- Please ensure that electrical equipment is used safely, following the manufacturer's instructions.
- Maintain all electrical equipment as per the manual provided along with them.
- Do not overload sockets, avoid using extension leads and take care to prevent tripping hazards when laying cables.
- All electrical equipment shall be provided with grounding connections and resistance of earth of the same shall be maintained less than 1 Ohm per earth pit.
- Regular inspection and maintenance shall be carried out for earth pits.
- For all In-house Events which require Sound & Lighting arrangements, electrical connections & wiring activity must be carried only with the supervision of facilities team.
- All highly dangerous electrical activities shall be carried out with due permit procedure only.

5.4.3 Operation & Maintenance of D.G. & HVAC system

Information will be detailed in geography specific SOP.

5.4.4 Stacking & Storage

- Materials, equipment and any other items will be kept in appropriate storage areas. Where this is not possible for temporary reasons, the staff responsible for those materials will ensure that they are stacked tidily, to a height, which does not constitute a hazard, and in such a way that they do not impede the movement of staff, or visitors duly informed to the security in charge of the center.
- Do not let materials and supplies that are no longer needed accumulate.
- Manual handling will be minimized with the mechanical aids & equipment.
- Wherever manual handling cannot be avoided Best manual handling awareness shall be given to the employees

5.4.5 Statutory Compliance of Floor design

Floor designs will be completed in compliance with the relevant geographical legislation and guidance. Mentioned in detail in geography specific SOP.

5.4.6 Transport Safety- India only

- All vehicles used for Employee transport would be checked for vehicle condition, Accessories & required legal documentation. Audit would be primarily conducted by the Security team & observations
- would be shared with the Transport Team.
- Employees using two wheelers to commute to office must mandatorily use Helmets for safety. Employees without helmets will not be allowed to park their two wheelers inside office premises/ penalty may be levied on such employees.
- Employees using four wheelers to commute to office must mandatorily use Seat Belts for safety. Penalty may be levied on employees failing to wear seat belts.
- Security team may also randomly check vehicle insurance papers for validity. Penalty may be levied on employees without valid insurance.
- The Center Transport Team would conduct Safety Drives & Driver Training at regular intervals for the topics listed below:
 - Importance of Seat Belt usage.
 - Non-usage of Mobile Phone while driving
 - Traffic obedience & discipline
 - Driving tips during Monsoon/ Foggy weather conditions.
 - Importance of Vehicle maintenance.
 - Provision of Fire extinguisher, First Aid, etc. in Vehicles

5.4.7 Waste Management and Waste Reduction

- The organization is committed to minimizing waste generation and promoting sustainable resource utilization through effective waste management practices and the principles of the Circular Economy.
- All waste generated from operations shall be segregated at source into appropriate categories, including but not limited to general waste, hazardous waste, biomedical waste, solid waste, e-waste, recyclable waste, and other waste streams, in accordance with applicable legal, regulatory, and local requirements.
- Clearly identified and labelled waste bins shall be provided at strategic and easily accessible locations near waste generation points to facilitate proper waste segregation and collection.
- All personnel shall exercise due care while handling, storing, transporting, and disposing of waste to prevent injury, contamination, pollution, and environmental impacts.
- Waste shall be collected, transported, treated, recycled, recovered, or disposed of only through authorized and licensed waste management contractors or vendor partners, in compliance with applicable regulations and organizational requirements.
- Records of waste generation, segregation, recycling, treatment, recovery, and disposal shall be maintained by the respective departments and retained in accordance with statutory and organizational requirements.
- The organization shall adopt and promote the principles of the **5R Framework** to support waste reduction and resource efficiency:
 - **Refuse** unnecessary materials and single-use items wherever feasible.
 - **Reduce** the consumption of resources and minimize waste generation at the source.
 - **Reuse** materials, products, and packaging wherever practical.
 - **Recycle** waste materials through approved recycling channels.
 - **Recover** value from waste streams through resource or energy recovery methods, where appropriate.
- Waste management activities shall align with the organization's **Waste Management Policy**, **Circular Economy Policy**, and environmental sustainability objectives to enhance resource conservation, reduce landfill disposal, and support continual environmental improvement.
- Employees, contractors, and service providers shall be encouraged to actively participate in waste minimization initiatives and adopt environmentally responsible practices in their daily operations.
- **Procedure Reference:** Waste Reduction, Reuse, Recycling and Disposal Management Procedure; Waste Management Policy; Circular Economy Policy.

5.4.8 Environmental Performance Management

- The organization shall establish, implement, and maintain processes to monitor, measure, and manage its environmental performance in accordance with the Environmental Management System (EMS), applicable legal requirements, and organizational objectives.
- Significant environmental aspects and their associated impacts shall be identified, evaluated, monitored, and controlled through established operational controls, performance indicators, and management programs.

- The organization is committed to addressing climate change by reducing greenhouse gas (GHG) emissions, improving energy efficiency, reducing dependence on fossil fuels, assessing climate-related risks and vulnerabilities, and supporting initiatives that contribute to the mitigation of environmental impacts.
- Natural resources shall be used responsibly, and opportunities for water conservation, energy conservation, and resource efficiency shall be identified and implemented wherever practicable.
- The organization shall strive to protect biodiversity, ecosystems, and natural habitats within its sphere of influence and shall comply with all applicable environmental laws, regulations, permits, and other compliance obligations.
- Measures shall be implemented to prevent pollution by minimizing emissions to air, preventing contamination of land and water resources, and controlling the generation of waste and other environmental impacts arising from operations.
- The organization shall promote waste minimization through the principles of the Circular Economy and the 5R framework (Refuse, Reduce, Reuse, Recycle, and Recover), including the responsible management and recycling of electronic waste and other recyclable materials wherever feasible.
- Efforts shall be made to reduce the consumption of packaging materials and encourage the use of sustainable, recyclable, or reusable alternatives where practical.
- Environmental opportunities shall be identified, evaluated, and pursued to enhance environmental performance, including the adoption of green building practices, renewable and clean technologies, sustainable procurement practices, resource-efficient processes, and energy-efficient solutions.
- Environmental performance objectives, targets, and programs shall be reviewed periodically to drive continual improvement and support the organization's sustainability commitments.
- Procedure Reference: Environmental Aspect and Impact Assessment Procedure, Energy Management Procedure, Water Management Procedure, Waste Management Procedure, Climate Change and Decarbonization Strategy, Circular Economy Policy, and Environmental Management System Requirements.

5.4.9 Enhancing Environmental Stewardship, Biodiversity Conservation and Nature-Related Risk Management

Firstsource is committed to protecting biodiversity, conserving natural resources, and enhancing environmental stewardship in line with the principles of **ISO 14001:2015**, **ISO 45001:2018**, our sustainability commitments, and our **TNFD (Taskforce on Nature-related Financial Disclosures) framework and reporting approach**. Environmental and nature-related considerations are integrated into our management systems, risk management processes, operational controls, and sustainability strategy to support long-term environmental resilience and value creation.

Biodiversity and Ecosystem Conservation

- The organization shall identify, assess, and manage potential impacts, dependencies, risks, and opportunities related to biodiversity, ecosystems, and natural capital through

its environmental and sustainability management processes.

- Nature-related considerations shall be incorporated into environmental planning, risk assessments, decision-making processes, and sustainability initiatives.
- We shall support biodiversity conservation, habitat protection, and ecosystem restoration activities through community engagement programs, partnerships, and responsible business practices.
- The organization shall periodically review nature-related risks and opportunities as part of its broader environmental governance and sustainability framework.

TNFD-Aligned Nature Stewardship

- In accordance with our TNFD commitments, we shall work to better understand and manage our interactions with nature, including dependencies on ecosystem services and potential impacts on biodiversity.
- Nature-related risks, opportunities, and performance indicators shall be monitored and disclosed through our sustainability reporting processes, as appropriate.
- Environmental initiatives shall support the protection, restoration, and responsible management of natural ecosystems while contributing to stakeholder value and long-term business resilience.

Climate Action and Ecological Restoration

- The organization shall support climate action and environmental resilience through afforestation, plantation drives, green cover enhancement, and ecosystem restoration initiatives where feasible.
- Such initiatives shall contribute towards greenhouse gas reduction efforts, carbon sequestration, biodiversity enhancement, and the achievement of the organization's sustainability and Net Zero ambitions.
- Employees and stakeholders shall be encouraged to actively participate in environmental conservation and biodiversity enhancement programs.

5.5 Emergency Preparedness & Response

As per the OHSE Standard requirements for Emergency Preparedness & Response, the center management needs to identify potential accidents & emergencies associated with their activities and accordingly develop central emergency preparedness plan as per below mentioned procedure and below mentioned points

- Roles & Responsibilities of person to take charge during emergency.
- Details of actions to be taken by personnel during emergency.
- Evacuation Procedures.
- Identification & location of hazardous materials, high risk areas, situations & emergency action etc.
- Facility for communication with employees through public address system, fire alarms & other.

- Records register & Communication arrangement of emergency communication through badges (backside of badge) & initial introduction with all visitors, business partners & employees
- Availability of necessary information during the emergency e.g. Layouts (Building layout, Emergency evacuation layout, Electrical Layout, Smoke detectors layout, Fire detection system information & manual, etc.), material safety data sheet, Standard operation procedures & Contact telephone numbers of required persons & authorities to respond emergency situation.
- Further information will be detailed in the geography specific SOP.

5.5.1 Fire Safety

- Every center is responsible for preparation & execution of Centre Specific emergency planes per Central Emergency Manual & Fire safety guidelines.
- In case anybody in the office premises notices any fire hazard, he/ she needs to shout “Fire” repeatedly to alert other employees or use MCP (manual call point) to activate the alarm concerned teams who would take immediate steps to stop the Fire.
- Fire Instructions can be found at reception and on all production floors.
- Names of fire marshals/wardens should be known by staff. The fire marshals/wardens are listed on each of the production floors.
- Emergency Exits, Assembly Point and Assembly Point Instructions are clearly identified by Safety & emergency signs and notices at visible locations.
- Periodic mock drills shall be conducted to gauge the effectiveness of the Emergency Preparedness and Response Plan for all identified emergencies as per central emergency plan and Fire safety guidelines.

5.5.1.1 Fire Alarm

- Testing of fire alarms will occur on weekly basis.
- The Fire Log book will be kept by security and monitored by the Facilities Management team for all alarms and false alarms.
- The result of each test will be properly recorded in the Fire Log Book and be available for a visiting Fire Officer.

5.5.1.2 Floor Plans

- Infrastructure shall provide updated floor plan layout to admin department along with handover procedure and after any alteration done on the floor.
- All updated floor plans shall be maintained at the Admin departments.
- Updated Floor plans are also displayed at various locations as well as in passage areas near fire exits and main floor plan layout shall be kept at control room.

5.5.2 Medical facilities and First Aid:

- In applicable geographies:
- Centers shall maintain a dedicated emergency vehicle to serve medical emergencies as per emergency vehicle policy.
- Use of medical emergency vehicle for any medical emergency or exigency which will be judged by the transport team shift in charge or the admin lead at center.
- Exigency of the medical emergency vehicle will be judged by the transport team shift in charge or the admin lead at center in consultation with doctor and/or depending upon the medical emergency.
- Centre shall have at certified First Aiders at all times on site in line with the geographies regulations and guidance. Details of First Aiders for the site will be displayed at each site.
- If medical assistance beyond first aid is required, the employee will be sent to the hospital on panel or nearest as per the decision taken by the authorities mentioned in escalation matrix.
- First aid kits are held on each site with the correct first aid resources required. .
- Where applicable, only approved list of medicines to be maintained at center as per the instructions from Doctor on panel.
- Where possible and relevant, centers shall have a medical emergency room to serve medical emergencies which are handled by qualified nurses and medical practitioner.
- The Centre will follow procedures as outlined on BCP plan. For detailed guidelines to be followed during medical emergencies, please refer Center Emergency Manual.
- All first aid incidents will be recorded in line with the geographical guidance.
- The Security Department is required to maintain a record of all injuries & report the same to center head & QOHSEE department.
- Where applicable, for more information regarding Medical insurance, please refer Employee Welfare Insurance Policy.

5.5.2.1 Health Initiatives and sessions:

Health and wellbeing initiatives and sessions are initiated by the FIRSTLEARN team, globally and per geography and include a range of activities that are open to all FSL employees. Additional onsite initiatives take place on a regular basis and are managed by a designated on site team.

6. Documentation and Controls

Document control will be managed within each geography, in line with their own document control procedures and policies and is documented in the geography specific SOP.

7. Performance Measurement & Monitoring

As per Identifying, Framing, Implementing & Reviewing of Objectives & Targets Procedure for performance measurement and monitoring, the center management should establish a performance monitoring system with measurable indicators defined as per the objectives and targets. The following are examples of methods that could be used to monitor OHSE performance: -

- Systematic center inspection using checklists.
- OHSE Audits
- Monitoring of Objectives & targets
- Calibrated equipment

The results of measurement & monitoring shall be presented to Management at a frequency mentioned in Identifying, Framing, Implementing & Reviewing of Objectives & Targets Procedure-

7.1 Evaluation of Compliance

For Legal & other requirements and their compliance, the OHSE team should evaluate the legal compliance periodically with respect to applicable local legal & other requirements and maintain records of the periodic evaluation as per ERM and Regulatory Compliance Reporting System.

Procedure: Identification, Maintenance & Reviewing of Legal and Other Requirements Procedure

7.2 Incident / Accident Investigation

Any incidents and accidents on site should be reported in line with the geographical processes and documentation. Further detail can be found within the geography specific SOP.

8. Internal Audits

OHSE internal audits shall be carried out periodically throughout the year to check and monitor implementation of compliance to procedures, regulation, legislation and applicable management systems. OHSE audit is a systematic and documented verification process of objectively obtaining and evaluating evidence to determine whether the center confirms the audit requirement. By systematically undertaking OHSE audits and reporting their findings, effectiveness of the management system is measured and actions could be initiated, if required.

The trained OHSE auditors having adequate knowledge about the OHSE standards and shall carry out the audit. The scope of audit shall include all the activities in the center, which are directly controlled or have an influence on FSL processes. All the clauses of ISO 14001, ISO 45001 and would be applicable, while carrying out the audit. During the audit, evidence is collected through interviews, examination of documents, observation of activities and conditions in the audit area. The observations during the audit are documented.

Internal audit findings are reported in the audit report as non-conformities and/or suggestions for the improvement (Observations). Also the findings from incident investigation & unsafe acts, unsafe conditions are also considered for corrective & preventive actions. The concerned center team representatives shall close the audit findings in due course and intimate the same to the lead auditor / team leader of the audit team.

Centre OHSE core team shall track the compliance of observations raised during audit and its sustainable implementation.

9. Management Review

Management reviews will be conducted at a geography level on an agreed periodic basis and will include senior management to review the performance of the management system.

10. Policy Statement

Quality, Occupational Health, Safety, Energy & Environment (QOHSEE) Policy

At Firstsource, we recognize that our employees are our most valuable assets and that environmental stewardship is integral to sustainable business success. We are committed to safeguarding their wellbeing while operating responsibly toward nature and our stakeholders. We believe it is our responsibility to conduct all business activities in a manner that respects environmental limits, maintains a healthy and safe working environment across all our centers, and protects ecosystems upon which we depend.

Firstsource is dedicated to the continuous improvement of Quality, Occupational Health, Safety, Energy & Environment (QOHSEE) Management, informed by both internal capability and external environmental science. Our approach is aligned with international frameworks including the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework, Net-Zero by 2050, and the Science Based Targets initiative (SBTi), reflecting our commitment to climate justice and regenerative sustainability. To achieve the objective, we will:

- Integrate QOHSEE principles into all business activities through safe, healthy, environmentally responsible, and quality-focused practices.
- Meet or exceed customer expectations by continually improving the quality of our products, services, and processes.
- Comply with all applicable OHSE legal and other requirements while striving for performance beyond compliance.
- Foster leadership accountability and employee participation promote a strong culture of safety, quality, and environmental stewardship.
- Identify hazards, assess risks, and implement effective controls to prevent injuries, ill health, and environmental incidents.
- Provide adequate resources, training, and competency development to support effective QOHSEE management.
- Establish measurable objectives, monitor performance, and drive continual improvement across all operations and the supply chain.
- Communicate this policy to all stakeholders and review it periodically to ensure its ongoing relevance, effectiveness, and alignment with organizational goals

Climate Action and Environmental Commitments:

- We commit to addressing climate change through evidence-based emissions reductions aligned with the latest climate science. Our targets are:

Target	Scope & Metric	Timeline
Scope 1 & 2	63% absolute reduction in Scope 1 & 2 GHG emissions (SBTi-validated targets)	2035 (Base year: 2024-25)
Scope 3	50% absolute reduction in Scope 3 GHG emissions (SBTi-validated targets)	2035 (Base year: 2024-25)
Net-Zero Target	Achieve 90% emission reduction across Scopes 1, 2 & 3	2050
Renewable Energy Adoption	Achieve 100% Renewable energy by 2030 and continue until 2050	2030

For emissions that cannot be eliminated through direct reduction, we will invest in high-quality, third-party verified carbon offsets—advancing both nature-based solutions and technological removals according to internationally recognized standards (e.g., Verified Carbon Standard or Gold Standard)—while ensuring that offsetting complements but does not replace direct emissions reductions.

- Conserve water and other natural resources, protect biodiversity and ecosystems, and comply with all relevant environmental legislation.
- Prevent toxic emissions, avoid watercourse pollution, minimize packaging materials and waste, and ensure responsible recycling of electronic waste.
- 95% waste diversion from landfill through recycling, composting, and prevention; zero single-use plastics at facilities.
- 100% certified responsible recycling of electronic waste; zero export to unregulated e-waste processing.
- Transition to renewable energy at 100% of electricity consumption by 2030; pursue on-site solar, power purchase agreements (PPAs) from certified renewable sources, and grid decarbonization alignment.
- Implement enterprise-wide energy management systems (ISO 50001-aligned) and conduct regular energy audits to identify efficiency opportunities.
- Develop green building standards for all new facility development and major renovations (targeting LEED Gold or equivalent); retrofit existing facilities to improve insulation, HVAC efficiency, and lighting.

Accountability and Continuous Improvement:

- We expect all employees, contractors, and service providers to adhere to QOHSEE procedures and standards, actively contributing to the effective implementation of this policy.
- We will conduct regular inspections, audits, and mock drills to ensure environmental compliance and emergency preparedness.
- We will establish mechanisms for stakeholder feedback (employees, suppliers, customers, communities) and respond with transparent communication of actions taken.
- This policy will be reviewed and updated biannually or upon material change in QOHSEE scenarios, scientific evidence, or regulatory environment, ensuring its continued relevance and alignment with evolving stakeholder expectations and climate science.



Name: Ritesh Idnani
MD & CEO
Date: 15 September 2026

International Frameworks Alignment:

Paris Agreement: Our commitment to reduce greenhouse gas emissions and limit global warming to 1.5°C aligns with the Paris Agreement's objectives and reflects our responsibility to global climate action.

Kunming-Montreal Global Biodiversity Framework: Our biodiversity strategy aligns with the framework's targets for habitat restoration, species protection, and ecosystem resilience by 2030.

Net-Zero by 2050: We are dedicated to achieving net-zero emissions by 2050, in accordance with global climate action targets and IPCC 1.5°C pathways.

Science Based Targets initiative (SBTi): We are committed to setting and validating science-based targets for emissions reduction, ensuring our climate actions are aligned with the latest climate science and credible emissions reduction pathways.