



Firstsource Solutions Ltd

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

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

[Read full terms of disclosure](#)

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(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored. 515

(13.3) Provide the following information for the person that has signed off (approved) your CDP response. 516

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C1. Introduction

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

Select from:

☒ English

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

Select from:

☒ INR

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

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

Firstsource Solutions Limited, an RP-Sanjiv Goenka Group company, is a global leader in business process services, serving clients across Healthcare, Banking and Financial Services, Communications, Media and Technology, Retail, and other diverse industries. With a global footprint spanning the US, UK, India, the Philippines, Mexico, Romania, Trinidad & Tobago, South Africa, and Australia, we leverage our differentiated UnBPO (TM) approach to reimagining traditional outsourcing to deliver real-world, future-focused solutions that drive speed, scale, and smarter decision, turning transformation into tangible results that matter. Our core offerings focus on digitally enabled customer experience management, intelligent back-office operations, automation, analytics, and platform-led services. Guided by our “Digital First, Digital Now” strategy, we integrate emerging technologies including cloud, SaaS, automation, and artificial intelligence to create connected digital ecosystems that enhance human expertise, improve efficiency, and deliver superior business outcomes. Firstsource Solutions Limited operates over 46 global delivery centers across 9 countries, including India, the Philippines, Colombia, Australia, South Africa, the United States, the United Kingdom, Mexico, Romania, Trinidad and Tobago, and Turkey, supporting clients in more than 25 languages and serving over 100 global clients. Firstsource is listed on the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) in India. Firstsource Solutions has established an Environment Management System (EMS) that is certified under ISO 14001:2015 in its major global delivery centers, reaffirming its commitment to robust environmental management and continual improvement. The company proactively manages its environmental, health, and safety (EHS) risks by embedding best practices to prevent ill-health, injuries, conserve resources, and reduce pollution across its operations. As a signatory to the United Nations Global Compact, Firstsource upholds universal sustainability principles and actively

advances ESG commitments through its policies, disclosure, and stakeholder engagement. Firstsource accelerated its environmental agenda in FY 24-25, sourcing 26.26% of total power from renewables—a 164% increase year-on-year. The company is committed to near-term SBTi targets and Net Zero by 2050, with SBTi validation expected in FY26. An EV fleet transition is underway, targeting 50% conversion by 2027. Supply chain sustainability advanced, with 85% of supplier spend assessed on ESG criteria. Recognition & Ratings: - Top 99th percentile on the Dow Jones Sustainability Index, CSA and ESG scores of 81. Top 5% S&P Global CSA score,” “Industry Mover” distinction. CDP rating “B” for Climate and “A” for Supplier Engagement. EcoVadis Silver Medal (71/100), among top 15% globally, recognized as Carbon Leader. “Best First-Time Responder” award from Workforce Disclosure Initiative. Our GHG emissions assurance by 3rd party (BSI) is in accordance with ISO 14064 protocol and GHG Protocol at: <https://www.firstsource.com/sites/default/files/2025-07/GHG-Assurance-Statement-FY-24-25.pdf> Firstsource supports disclosures aligned with GRI, TCFD, CDP, EcoVadis, and BRSR frameworks. Firstsource maintained a 95% client satisfaction score and sustained rigorous ESG supplier scorecard coverage. For further information, please visit: <https://www.firstsource.com/about/esg>

[Fixed row]

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

(1.4.1) End date of reporting year

03/30/2025

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

Select from:

☒ Yes

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

Select from:

☒ Yes

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

Select from:

☒ 1 year

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

Select from:

☒ 1 year

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

Select from:

☒ 1 year

[Fixed row]

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

79803000000

(1.5) Provide details on your reporting boundary.

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

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

INE684F01012

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

FSL

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

335800UFBBNPDIZWQX32

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

918532073

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

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

Select all that apply

☒ India

☒ South Africa

- ☒ Mexico
- ☒ Romania
- ☒ Australia
- ☒ Philippines

- ☒ Trinidad and Tobago
- ☒ United States of America
- ☒ United Kingdom of Great Britain and Northern Ireland

(1.8) Are you able to provide geolocation data for your facilities?

(1.8.1) Are you able to provide geolocation data for your facilities?

Select from:

- ☒ Yes, for all facilities

(1.8.2) Comment

Firstsource Solutions Ltd is committed to providing geolocation data for its global facilities in support of CDP's water risk assessment initiatives. By sharing the geographic coordinates or precise location details of its operational sites, Firstsource enables the mapping of its facilities against recognized water risk indicators. As part of our broader commitment to environmental transparency and risk management, we actively support stakeholders with reliable facility-level data for effective risk mapping and collaborative planning. The geolocation data is provided for individual facility. The latitude and longitude data is extracted and represented using WWF Aqueduct Tool.

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Sandhya Infocity SEZ 33 Old Mahabalipuram Rd,Navallur village,chengalpattu District, Chennai 603103

(1.8.1.2) Latitude

12.824649

(1.8.1.3) Longitude

80.231536

(1.8.1.4) Comment

Located in a region with chronic water scarcity as per WRI Aqueduct tool, compounded by intense competition between agriculture, industry, and residential use. The basin suffers from over-extraction and seasonal drought risks, threatening operational continuity and increasing regulatory scrutiny. Note - All Firstsource center of an area/city located in a particular vicinity aggregated together form a facility (aggregated as per CDP guidance).

Row 2

(1.8.1.1) Identifier

Platinum Holding Pvt Ltd,IT/ITES SEZ (Ozone Tech Park)No 2/1, Abu Garden, OMR, Navalur,Chennai 600130

(1.8.1.2) Latitude

12.851975

(1.8.1.3) Longitude

80.227425

(1.8.1.4) Comment

High baseline water stress as per WRI Aqueduct Tool, threatens water availability for cooling and process needs, exacerbated by fluctuating monsoon and population growth. This risks operational interruptions, increased costs, and reputational impacts. Effective water efficiency and risk mitigation are critical. Note - All Firstsource center of an area/city located in a particular vicinity aggregated together form a facility (aggregated as per CDP guidance).

Row 3

(1.8.1.1) Identifier

Raja Trade Center,Bharathirayar Salai (Mcdonald's Road),Cantonment, Trichy – 620 001

(1.8.1.2) Latitude

10.799966

(1.8.1.3) Longitude

78.680236

(1.8.1.4) Comment

The Cauvery basin is severely stressed as per WRI Aqueduct tool, due to competing municipal, agricultural, and industrial demands with frequent droughts, increasing risks of supply interruptions and regulatory constraints that could disrupt operations. Water conservation and community engagement are key

Row 4

(1.8.1.1) Identifier

Savitha Plaza, 1st floor, RS No. 12/2, 100 Feet Road Annanagar, Puducherry 605 005

(1.8.1.2) Latitude

11.932189

(1.8.1.3) Longitude

79.80738

(1.8.1.4) Comment

Faced with over-extraction and seasonal variability, this coastal basin is vulnerable to water shortages as per WRI Aqueduct Tool and regulatory enforcement, posing risks to supply reliability and operational resilience. Proactive management and drought preparedness are priorities.

Row 5

(1.8.1.1) Identifier

(1.8.1.2) Latitude

19.180716

(1.8.1.3) Longitude

72.833317

(1.8.1.4) Comment

Urban water demand and pollution pressure stress the Ulhas basin, causing periodic supply constraints. Operations face risks of disruption, rising costs, and increased regulatory restrictions, necessitating continued optimization of water use and contingency planning.

Row 6

(1.8.1.1) Identifier

Fourth Dimension Building, Mindspace, Malad West, Mumbai, 400064

(1.8.1.2) Latitude

19.183447

(1.8.1.3) Longitude

72.832427

(1.8.1.4) Comment

Similar high-demand metropolitan water stress requires vigilant water conservation and risk management to address moderate scarcity and variability threats to operational stability.

Row 7

(1.8.1.1) Identifier

Brigade Properties Pvt. Ltd, Brigade Tech Gardens SEZ, Block A1 2nd floor (Non SEZ), Brooke fields, Kundalahalli Village, Marathahalli Post, Bengaluru, Karnataka,560037.

(1.8.1.2) Latitude

12.963645

(1.8.1.3) Longitude

77.718212

(1.8.1.4) Comment

Rapid urban expansion and groundwater depletion as per WRI Aqueduct Tool, severely impact water availability. Regular droughts and contested water use elevate operational risk. The site implements aggressive water efficiency practices and alternative sourcing to mitigate risks.

Row 9

(1.8.1.1) Identifier

5th Floor, Block 1, Survey No 142, BSR Builders LLP IT SEZ, Nanakramguda Village, Serilingampally Mandal, Hyderabad - GHMC, Ranga Reddy, Telangana - 500008

(1.8.1.2) Latitude

17.410797

(1.8.1.3) Longitude

78.341552

(1.8.1.4) Comment

Situated in a heavily stressed basin as per WRI aqueduct tool, experiencing frequent shortages and competition, this facility is at risk of operational disruption and regulatory curtailment. Robust water conservation and risk mitigation programs are essential.

Row 10

(1.8.1.1) Identifier

Medha IT Tower, Module 01 & 05, ACE Urban Hitech City-IT/ITES SEZ, Sy.No.53/1, Kesarpalli Village, Gannavaram Mandal, Krishna, Andhra Pradesh - 521102

(1.8.1.2) Latitude

16.526098

(1.8.1.3) Longitude

80.779288

(1.8.1.4) Comment

Persistent drought and competing demands in the Krishna basin create supply reliability challenges and stakeholder scrutiny as per WRI Aqueduct tool. The site focuses on water efficiency and alternative sourcing to reduce risk exposure.

Row 11

(1.8.1.1) Identifier

4th Floor, Umang Towers, Malad West, 400064

(1.8.1.2) Latitude

19.175756

(1.8.1.3) Longitude

72.832161

(1.8.1.4) Comment

Generally stable water availability with some seasonal stress; regulatory environment is moderate with low operational interruption risk. Continuous compliance and resource management are maintained.

Row 12

(1.8.1.1) Identifier

RMZ Milenia Business Park, Phase 2, Campus 4A, 2nd Floor, No 143, Dr. M.G.R Road, Kadanchavadi, Chennai - 600 096

(1.8.1.2) Latitude

12.974783

(1.8.1.3) Longitude

80.243196

(1.8.1.4) Comment

Exposed to chronic water stress as per WRI Aqueduct tool with frequent regulatory restrictions and competition.

Row 13

(1.8.1.1) Identifier

Elnet Software City, 140 Rajiv gandhi salai, Chennai 113

(1.8.1.2) Latitude

12.989409

(1.8.1.3) Longitude

80.250257

(1.8.1.4) Comment

Extremely high and acute risk as per WRI Aqueduct tool due to chronic water shortage in Chennai metropolitan area.

Row 14

(1.8.1.1) Identifier

Tidel Park, D2 - D4, DC 8 - DC 10, Ground floor, ELCOT SEZ, Aerodrome Post, Coimbatore 641014

(1.8.1.2) Latitude

11.030551

(1.8.1.3) Longitude

77.017537

(1.8.1.4) Comment

High risk, Significant pressure on water resources, possible supply interruptions in extreme years as per WRI Aqueduct tool.

Row 15

(1.8.1.1) Identifier

Hanudev Infopark, D Block, 5th floor, Udaiyampalayam, Nav India Road, Coimbatore 641028

(1.8.1.2) Latitude

11.020944

(1.8.1.3) Longitude

76.991214

(1.8.1.4) Comment

High risk, High groundwater dependence; future risk from overextraction and city expansion.

Row 16

(1.8.1.1) Identifier

No 5, Brooke bond colony, R S Puram, coimbatore 641002

(1.8.1.2) Latitude

11.009177

(1.8.1.3) Longitude

76.958828

(1.8.1.4) Comment

High risk, Possible local supply constraints and increased cost of water as per WRI Aqueduct tool.

Row 17

(1.8.1.1) Identifier

73,74,113,114, N D Fushion mall, 4th B Wing, 16th Main road, BTM layout, 2nd stage, Bengaluru, Karnataka - 560076

(1.8.1.2) Latitude

12.914976

(1.8.1.3) Longitude

77.610098

(1.8.1.4) Comment

Extremely high, BTM Layout is recognized as a flood-prone area, regularly experiencing severe waterlogging during heavy rains. Residents often report homes, basements, and even roads submerged, with damage to vehicles and property becoming a routine occurrence during monsoon seasons. Local infrastructural neglect, such as blocked stormwater drains and insufficient desilting, further compounds the problem

Row 18

(1.8.1.1) Identifier

Paseo De La Reforma 26, Ciudad de Mexico 06600

(1.8.1.2) Latitude

19.434244

(1.8.1.3) Longitude

-99.151102

(1.8.1.4) Comment

High, Severe air pollution (ozone), urban heat island effect, basin geography trapping pollutants, frequent flooding, landslides, climate stress on water resources, ecosystem degradation

Row 19

(1.8.1.1) Identifier

3rd Floor, Skyrise 1 Building, Cebu IT Park, Apas, Cebu City, 6000

(1.8.1.2) Latitude

10.331476

(1.8.1.3) Longitude

123.908109

(1.8.1.4) Comment

Extremely High as per WRI Aqueduct tool. Frequent powerful typhoons, heavy rainfall, urban flooding, landslides, active seismic zone, infrastructure vulnerability to storms

Row 20

(1.8.1.1) Identifier

2nd Floor, Science Hub - 2, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City

(1.8.1.2) Latitude

14.531844

(1.8.1.3) Longitude

121.051801

(1.8.1.4) Comment

High, Seasonal monsoon and typhoon flooding, urban drainage insufficiencies, wind and storm damage risk impacting infrastructure and communications.

Row 21

(1.8.1.1) Identifier

113-118 Duncreggan Road, Derry, BT48 0AA

(1.8.1.2) Latitude

55.017532

(1.8.1.3) Longitude

-7.337802

(1.8.1.4) Comment

Low, Moderate as per WRI Aqueduct tool, local flood defenses, rare severe flooding, storm impacts minimal

Row 22

(1.8.1.1) Identifier

Centre Square, Middlesbrough, TS1 2BD

(1.8.1.2) Latitude

54.574497

(1.8.1.3) Longitude

-1.234459

(1.8.1.4) Comment

Low risk as per WRI Aqueduct tool. Near River Tees, protected by flood defenses, occasional surface water flooding during heavy rains

Row 23

(1.8.1.1) Identifier

Riverside Road, Pride Park, Derby, DE24 8HY

(1.8.1.2) Latitude

52.916359

(1.8.1.3) Longitude

-1.453782

(1.8.1.4) Comment

Low Medium, Proximity to Rivers Derwent & Trent, moderate river and surface water flood risk, flood defenses mitigate but do not remove

Row 24

(1.8.1.1) Identifier

Floor 8, 7-12 Tavistock Square, Euston (London), WC1H 9LT

(1.8.1.2) Latitude

51.493252

(1.8.1.3) Longitude

-0.225339

(1.8.1.4) Comment

Low Medium, Urban surface water flooding, heat island effect, strong Thames Barrier flood defenses

Row 25

(1.8.1.1) Identifier

Taff Street, Pontypridd, CF37 4TG

(1.8.1.2) Latitude

51.602859

(1.8.1.3) Longitude

-3.34024

(1.8.1.4) Comment

Low, Elevated terrain, well-maintained flood defenses, infrequent flooding

Row 27

(1.8.1.1) Identifier

Suite #s 302,304,307,308 Lincoln Building, 27-45 Great Victoria Street, 3rd floor, Belfast, BT2 7SL

(1.8.1.2) Latitude

54.593613

(1.8.1.3) Longitude

-5.934694

(1.8.1.4) Comment

Low, Robust city flood defenses, sporadic surface water flooding

Row 28

(1.8.1.1) Identifier

3rd Floor, 51-53 Hagley Road, Birmingham, B16 8TP

(1.8.1.2) Latitude

52.472752

(1.8.1.3) Longitude

-1.921356

(1.8.1.4) Comment

Low Medium, Urban surface flooding risk, limited river flooding, dense development challenges

Row 29

(1.8.1.1) Identifier

5724 Mark Dabling Blvd., Suite 200, Colorado Springs, CO 80919

(1.8.1.2) Latitude

38.910027

(1.8.1.3) Longitude

-104.824251

(1.8.1.4) Comment

Medium High, Flash floods from storms, wildfire risk exacerbating erosion, mountainous terrain

Row 30

(1.8.1.1) Identifier

205 Bryant Woods South and 125 Bryant Woods south, Amherst, NY 14228

(1.8.1.2) Latitude

43.02022

(1.8.1.3) Longitude

-78.786588

(1.8.1.4) Comment

Low, Flat terrain, established stormwater systems, rare flooding

Row 31

(1.8.1.1) Identifier

709 Grant Ave., Kingston, NY 12449

(1.8.1.2) Latitude

41.977303

(1.8.1.3) Longitude

-73.993234

(1.8.1.4) Comment

Low, Moderate rain, occasional storms, well-managed flood control

Row 32

(1.8.1.1) Identifier

1661 Lyndon Farm Ct, Louisville, KY 40223

(1.8.1.2) Latitude

38.269174

(1.8.1.3) Longitude

-85.570798

(1.8.1.4) Comment

Low, Occasional severe storms, hail, low tornado risk

Row 33

(1.8.1.1) Identifier

Pacific Landing Office Park – Bldg A, 1355 S 4700 West, Salt Lake City, UT 84104

(1.8.1.2) Latitude

40.741352

(1.8.1.3) Longitude

-112.00331

(1.8.1.4) Comment

Low Medium, Urban flooding, dust storms, moderate earthquake risk

Row 34

(1.8.1.1) Identifier

2330 Commerce Park Drive, NE, Suite #2. Palm Bay, Florida 32905

(1.8.1.2) Latitude

28.049938

(1.8.1.3) Longitude

-80.601949

(1.8.1.4) Comment

Medium High, Hurricanes, flooding, storm surge, heat and humidity

Row 35

(1.8.1.1) Identifier

3100 Olympus Blvd. Suite 200, Coppell (Dallas), TX 75019

(1.8.1.2) Latitude

32.935328

(1.8.1.3) Longitude

-96.983755

(1.8.1.4) Comment

Low Medium, Flash floods, severe storms, hail, tornado risk, heat waves

Row 36

(1.8.1.1) Identifier

1232 Premier Dr., Suite 100 Chattanooga, TN 34721

(1.8.1.2) Latitude

35.012381

(1.8.1.3) Longitude

-85.189617

(1.8.1.4) Comment

Low, Effective flood management, moderate severe storm risk

Row 37

(1.8.1.1) Identifier

556 St Charles Dr STE 100, Thousand Oaks, CA 91360

(1.8.1.2) Latitude

34.185476

(1.8.1.3) Longitude

-118.877903

(1.8.1.4) Comment

High, Wildfire risk, seismic activity, drought

Row 38

(1.8.1.1) Identifier

127 East Shore Parkway Suite A LaPorte IN 46350

(1.8.1.2) Latitude

41.630372

(1.8.1.3) Longitude

-86.733042

(1.8.1.4) Comment

High, Flooding (Lake Michigan proximity), severe storms, tornadoes

Row 39

(1.8.1.1) Identifier

Corporate Center I, Suite 110, 1551 Sawgrass Corporate Parkway, Sunrise FL 33323

(1.8.1.2) Latitude

26.141485

(1.8.1.3) Longitude

-80.342153

(1.8.1.4) Comment

High, Hurricanes, flooding, storm surge, heat and humidity

Row 40

(1.8.1.1) Identifier

265 Airpark Ste. 100 Chico, CA 95928

(1.8.1.2) Latitude

39.799187

(1.8.1.3) Longitude

-121.852436

(1.8.1.4) Comment

Low Medium, Wildfire risk, managed flood risk, some earthquake risk

Row 41

(1.8.1.1) Identifier

991 US Highway 22 West, Bridgewater, NJ 08807

(1.8.1.2) Latitude

40.581916

(1.8.1.3) Longitude

-74.604826

(1.8.1.4) Comment

High, River/flash flooding, hurricanes, snowstorms

Row 42

(1.8.1.1) Identifier

220 E Monument Ave, suite 105, Dayton Ohio, OH-45402

(1.8.1.2) Latitude

39.764177

(1.8.1.3) Longitude

-84.188281

(1.8.1.4) Comment

Medium High, River floods, severe storms, tornadoes, storm-surge

Row 43

(1.8.1.1) Identifier

Unit 801-8th Floor, Skyrise 2 Building, Cebu IT Park, Apas, Cebu City

(1.8.1.2) Latitude

10.33185

(1.8.1.3) Longitude

123.907501

(1.8.1.4) Comment

Extremely High, Typhoons, urban flooding, earthquakes

Row 44

(1.8.1.1) Identifier

2nd Floor, Science Hub - 1, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City

(1.8.1.2) Latitude

14.537178

(1.8.1.3) Longitude

121.055316

(1.8.1.4) Comment

High, Monsoon/typhoon flooding, drainage issues

Row 46

(1.8.1.1) Identifier

250 Airbles Road, Motherwell, Scotland, ML1 3AT

(1.8.1.2) Latitude

55.783281

(1.8.1.3) Longitude

-4.000266

(1.8.1.4) Comment

Low, Minimal flood/storm risk

Row 47

(1.8.1.1) Identifier

5, (Unit 3&4), North Avenue, Clydebank Business Park, G81 2LA

(1.8.1.2) Latitude

55.904327

(1.8.1.3) Longitude

-4.405014

(1.8.1.4) Comment

Low, Minimal flood/storm risk

Row 50

(1.8.1.1) Identifier

Rangefinder House, Newport Road, Cowes, Isle of Wight, England, PO31 8PF

(1.8.1.2) Latitude

50.753956

(1.8.1.3) Longitude

-1.298552

(1.8.1.4) Comment

Low Medium, Coastal flooding, storm surges, winter storms

Row 52

(1.8.1.1) Identifier

Second & Fourth Floor, 26 Frunzei Street, Sector 2, Romania, 021 533

(1.8.1.2) Latitude

44.43459

(1.8.1.3) Longitude

26.134193

(1.8.1.4) Comment

High, Urban flooding, heat island effects, air quality issues

Row 53

(1.8.1.1) Identifier

Block F&G (ground and 1st floor), The Boulevard Office Park, 40 Searle Street, Woodstock, Cape Town 7925,

(1.8.1.2) Latitude

-33.930768

(1.8.1.3) Longitude

18.439845

(1.8.1.4) Comment

Extremely High, Severe/recurrent flooding, drainage overload, business interruption

Row 54

(1.8.1.1) Identifier

358 On Victoria, 2nd&6th Floor, 358 Victoria Road, Salt River, Cape Town

(1.8.1.2) Latitude

-33.935511

(1.8.1.3) Longitude

18.460674

(1.8.1.4) Comment

Extremely High, Severe/recurrent flooding, drainage overload, business interruption

Row 55

(1.8.1.1) Identifier

5th Floor Savannah East, Princes Court, (Corner of Pembroke and Keate Streets), 11 Queen's Park East, Port of Spain, Trinidad and Tobago

(1.8.1.2) Latitude

10.666512

(1.8.1.3) Longitude

-61.509135

(1.8.1.4) Comment

Low medium, Seasonal flooding, mitigated by green building features

Row 56

(1.8.1.1) Identifier

Level 9, 242 Exhibition st, Melbourne VIC 3000

(1.8.1.2) Latitude

-37.809732

(1.8.1.3) Longitude

(1.8.1.4) Comment

Low Medium, Flash floods (rare), city-wide drainage aging, high-rise location safer
 [Add row]

(1.24) Has your organization mapped its value chain?**(1.24.1) Value chain mapped**

Select from:

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

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

Firstsource utilizes a dedicated platform, FirstProcure, which ensures all suppliers are mapped during onboarding. This tool manages the entire supplier lifecycle, including business categorization, payment details, and formal onboarding assessments. Firstsource's supplier onboarding process features a robust sustainability evaluation designed to align suppliers' practices with company standards. Every supplier must complete a comprehensive ESG screening questionnaire as part of the

onboarding process, enabling Firstsource to assess their policies, track record, and compliance with the Supplier Standards of Conduct and Code of Ethics. New Suppliers: Basis 85% procurement spend, existing/new/critical vendors were targeted in FY2024-25. This resulted in 150+ assessments completed in total. Existing Suppliers: The top 20 suppliers, representing 75% of procurement spend, are assessed for ESG compliance. Risk Management and Traceability Supply Chain Mapping: Mapping extends to multiple tiers—including Tier 2 suppliers. In FY 2024, Firstsource intensified its engagement with strategic suppliers to strengthen monitoring of Scope 3 supplier emissions, joining the CDP Supply Chain Program to systematically track and manage greenhouse gas emissions, water usage, and other key impacts across the supply chain. The ESG evaluation is integrated into procurement through the Global Procurement Policy; suppliers undergo finance, legal, and ESG review before onboarding, and top suppliers are annually reassessed using a scorecard, with follow-up and improvement plans for those below the sustainability threshold. This approach ensures that environmental criteria are an essential part of vendor selection and ongoing compliance, supporting Firstsource's commitment to sustainable, ethical supply chain management. Supplier Screening and Engagement: Top vendors are required to complete an ESG scorecard, ensuring alignment with Firstsource's sustainability standards. Vendors not meeting minimum requirements are supported to improve, with ongoing monitoring and review. Continuous Improvement Process Automation: Ongoing automation and digitalization of value chain mapping and monitoring processes further improve supplier traceability and risk control. Supplier Diversity and Inclusion: Firstsource promotes the participation of diverse suppliers—including minority, women, LGBTQIA+, veteran, and small businesses—in line with its preferential procurement policies.

[Fixed row]

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

(1.24.1.1) Plastics mapping

Select from:

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

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☒ Direct operations

☒ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☒ Preparation for reuse

☒ Recycling

☒ Other, please specify :Segregation and collection processes to enable effective recycling of plastic waste. Collaboration with CBRE and Padcare vendors to ensure responsible recycling and disposal. Reduction of plastic sent to landfill through diversion strategies.

[Fixed row]

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

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

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

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

Firstsource defines the short-term time horizon as the next 0–5 years, during which climate-related risks and opportunities are expected to have a tangible impact on operations and financial performance. This time frame is directly integrated into our strategic and financial planning processes through the following actions: Risk Reviews: We conduct regular climate risk assessments to identify emerging threats and opportunities, ensuring timely mitigation and adaptation strategies. Business Continuity Planning (BCP): Our BCPs are updated to incorporate climate-related scenarios, including emergency preparedness, disaster recovery, and resilience-building measures. Operational Adaptations: We implement flexible work arrangements and enhance workplace infrastructure (e.g., heating and cooling systems) to safeguard employee well-being and maintain productivity under changing climate conditions. Financial Planning: Budget allocations are made to support climate resilience initiatives, including infrastructure upgrades and employee safety measures, ensuring alignment with short-term business goals.

Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

10

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

5–10 years, during which climate-related risks and opportunities may increasingly influence operational decisions and stakeholder engagement. This horizon is integrated into our strategic and financial planning through: Location Strategy: We assess and avoid establishing operations in areas highly exposed to physical climate risks. Stakeholder Engagement: We actively engage with stakeholders across our value chain—including distributors, customers, employees, and suppliers—to build climate resilience. Awareness & Adaptation Planning: We conduct employee awareness programs and develop adaptation plans to address medium-term climate risks. Resource Efficiency: We implement energy efficiency measures to mitigate the impact of water and energy shortages. Water Management: We operate from leased facilities, and some of our sites have installed greywater reuse and recycling systems. Financial Integration: Capital investments are planned to support infrastructure upgrades and resource efficiency programs, ensuring alignment with medium-term sustainability goals.

Long-term

(2.1.1) From (years)

10

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

Select from:

☒ Yes

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

Firstsource defines the long-term time horizon as beyond 10 years, focusing on systemic and transformational changes required to address climate risks and opportunities. This horizon is linked to strategic and financial planning through: Resilience Building: We aim to future-proof our operations by integrating long-term climate projections into infrastructure planning and organizational strategy. Sustainable Innovation: We explore and invest in innovative technologies and practices that support long-term sustainability, such as renewable energy adoption and circular economy models. Firstsource long term targets are aligned to its strategic outlook towards reaching net zero emissions and circularity (achieving zero waste to landfill). Policy Alignment: We monitor evolving regulatory landscapes and align our long-term strategies with national and international climate goals. Financial Planning: Long-term capital planning includes investments in low-carbon technologies, climate-resilient infrastructure, and strategic partnerships to support our net-zero ambitions.

[Fixed row]

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

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

[Fixed row]

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

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

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

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

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain
- ☒ End of life management

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Every three years or more

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ ISO 14001 Environmental Management Standard

Other

- ☒ Materiality assessment
- ☒ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Wildfires
- ☒ Heat waves
- ☒ Cold wave/frost
- ☒ Cyclones, hurricanes, typhoons
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing temperature (air, freshwater, marine water)
- ☒ Heat stress
- ☒ Increased severity of extreme weather events
- ☒ Water stress

Policy

- ☒ Carbon pricing mechanisms

Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

(2.2.2.14) Partners and stakeholders considered

Select all that apply

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

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

Select from:

☒ No

(2.2.2.16) Further details of process

We recognize the importance of measuring and monitoring the impact of climate change on our business operations, as well as the climate-related risks that could affect our stakeholders and the environment. To strengthen our resilience and ensure long-term sustainability, we conducted a Climate Risk Assessment (CRA) in FY2022-23 across 35 of our 39 locations (89.7%) in India (11 sites), the Philippines (2 sites), the UK (10 sites), the US (11 sites), and Mexico (1 site). In FY2024-25, as we expanded to 51 locations, the number of sites covered by the CRA assessment decreased to 49%. To resolve this, a comprehensive CRA will be conducted for all locations in FY2025-26. This assessment enabled us to identify and evaluate physical risks (risks arising from climate-related events such as extreme weather conditions, rising temperatures, and natural disasters that can disrupt operations, damage assets, or impact supply chains) and transition risks (risks associated with the shift to a low-carbon economy, including regulatory changes, market shifts, technological advancements, and reputational impacts that could affect business viability and financial performance). We structured our analysis across threetime horizons short-term (0-5 years), medium-term (5-10 years), and longterm (10-15 years). These time horizons were selected based on the type of risk addressed by us. By integrating climate risk considerations into our business strategy, we aim to safeguard our assets, protect our stakeholders, and build a more sustainable and resilient operational framework. Scope of Assessment -The scope of climate risk assessment conducted in FY2022-23 at Firstsource included 35 centers out of the 39 centers, of which a total of 25 upstream leased assets are currently operational. The 25 centers span across India – 8 centers, Philippines – 1 center, the United Kingdom – 5 centers, the United States – 10 centers, and 1 center in Mexico. We currently have a total of 51 centers across nine countries in FY2024-25. Climate Scenarios -Apart from our physical climate risk assessment, we considered NGFS scenarios along with two climate scenarios based on the Shared Socioeconomic Pathways (SSPs): SSP2 - (Intermediate emissions) for physical risk assessment and SSP5 - (High emissions) for severe physical risk exposure; to evaluate climate risks and their impact on our operations. • SSP21 (RCP 4.5 & RCP 8.5): Middle of the Road - reflects the most realistic scenario, where social, economic, and technological trends follow historical patterns. Economic and income growth is uneven, global institutions make slow progress toward sustainability, and environmental degradation continues with some improvements. Resource and energy use declines over time, but inequalities persist. • SSP52 (RCP 4.5 & RCP 8.5): Taking the Highway - represents a worst-case scenario driven by rapid economic growth and technological progress. High reliance on fossil fuels leads to a global temperature rise above 4°C, while local environmental issues are managed through innovation. There is strong confidence in technology and geo-engineering to address climate risks. • NGFS Fragmented World, Nationally Determined Contributions (NDCs), Below 2°C Transition, Delayed Transition, and Net Zero 2050 Transition.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☒ Water

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

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

- ☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

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

Enterprise Risk Management

- ☒ Stress tests

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ ISO 14001 Environmental Management Standard

Other

- ☒ External consultants

(2.2.2.13) Risk types and criteria considered

Chronic physical

- ☒ Groundwater depletion
- ☒ Sea level rise
- ☒ Water availability at a basin/catchment level
- ☒ Water stress

Policy

- ☒ Limited or lack of river basin management

Reputation

- ☒ Impact on human health

Technology

- ☒ Data access/availability or monitoring systems
- ☒ Transition to water intensive, low carbon energy sources

(2.2.2.14) Partners and stakeholders considered

Select all that apply

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

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

Select from:

- ☒ No

(2.2.2.16) Further details of process

Firstsource conducts diagnostic reviews, and benchmarking exercises to map environmental risks—including those related to water availability, and regulatory compliance—across all operational geographies. Facility-level water risk identification is supported by site surveys, monitoring of water use, and review of local water stress indices, using external data sources such as WRI Aqueduct and WWF Water Risk Filter where relevant. Risks are evaluated for both business and environmental impacts, considering operational resilience, regulatory changes, reputational factors, and location-based water scarcity challenges. The assessment process covers: Water dependence in facility operations. Exposure to regional water stress and climate variability. Firstsource reviews water risk and impact management updating policies and practices to reflect emerging risks, stakeholder expectations, and regulatory changes. All actions and outcomes are documented in annual ESG reports and disclosed through platforms such as CDP. Firstsource manages water dependencies and risks through facility-level water conservation

initiatives- Installation of sensor-based taps and throttle flow controls to minimize wastage, Transition to eco-friendly housekeeping products to further reduce water footprint.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Plastics

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

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ End of life management

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative only

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

- ☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Internal company methods

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ ISO 14001 Environmental Management Standard

Other

- ☒ Internal company methods

(2.2.2.13) Risk types and criteria considered

Chronic physical

☒ Leaching of hazardous substances from plastics

Technology

☒ Transition to reusable products

☒ Transition to recyclable plastic products

☒ Transition to increasing recycled content

Liability

☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☒ NGOs

☒ Local communities

☒ Customers

☒ Employees

☒ Investors

☒ Suppliers

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

Select from:

☒ No

(2.2.2.16) Further details of process

Firstsource recognizes that responsible plastics management and waste reduction are integral to achieving our climate and sustainability commitments. In line with our Global Waste Management Policy, Firstsource has adopted a company-wide ban on single-use plastics across all locations. This ban applies to commonly used items such as plastic cups, cutlery, straws, plates, thermocol (Styrofoam) decorations, cling film, and balloons. To support this transition, employees and partners are encouraged to choose reusable or sustainable alternatives, including cloth, paper-based, metal, bamboo, or compostable materials. Complementing our plastics

policy, Firstsource is committed to achieving Zero Waste to Landfill by 2030, as outlined in our updated Zero Waste to Landfill Policy. This commitment is anchored in the following actions: Embedding the 5R principles (Recover, Reduce, Reuse, Repurpose, Recycle) across all operations. Partnering with suppliers to reduce overall packaging intensity and implementing take-back systems for electronics and recyclable materials. Ensuring comprehensive segregation and responsible disposal of all waste streams, including non-hazardous, hazardous, and e-waste, in compliance with local and international regulations. Tracking waste management performance through robust systems and reporting mechanisms to ensure year-on-year progress. Conducting ongoing employee training and engagement programs to strengthen accountability and awareness across the organization. For details, please see- <https://www.firstsource.com/sites/default/files/2025-08/ESG-Report-2024-25.pdf>

[Add row]

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

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

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

Firstsource recognizes the importance of systematically assessing the interconnections between environmental dependencies, impacts, risks, and opportunities as a core part of our sustainability strategy. **Environmental Dependencies-** Firstsource's business relies primarily on secure and reliable energy for our offices, data centers, and IT infrastructure. We conduct regular assessments to map our energy consumption patterns and dependencies, enabling us to set targets for renewable energy sourcing and improve overall operational resilience. **Environmental Impacts-** Our most significant environmental impact is associated with the energy used to power digital operations, including software development, end-user services, and cloud hosting. To mitigate this, Firstsource implements best practices such as optimizing IT operations for energy efficiency, consolidating data centers. **Environmental Risks-** Firstsource faces regulatory risks from evolving climate and environmental policies in all operating geographies, as well as the reputational risks of not meeting stakeholder expectations for responsible environmental stewardship. Our Enterprise Risk Management (ERM) framework incorporates environmental risk analysis—including scenario planning, legal compliance reviews, and ongoing stakeholder engagement—to anticipate, assess, and actively manage these risks. **Environmental Opportunities-** Significant opportunities arise from our ability to leverage technology for sustainable outcomes, both internally and for our clients. Firstsource is focused on developing digital solutions and process innovations that help reduce emissions, increase resource efficiency, and support clients in meeting their own ESG objectives. This not only supports broader environmental conservation but also enhances Firstsource's positioning as a leader in responsible IT/ITeS services.

[Fixed row]

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

(2.3.1) Identification of priority locations

Select from:

- ☒ Yes, we are currently in the process of identifying priority locations

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

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

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

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

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

(2.3.4) Description of process to identify priority locations

Firstsource acknowledges that while our core operations are not heavily dependent on natural resources, yet we recognize the essential need for water use by employees and energy consumption for building operations across our facilities. To proactively manage climate-related physical risks to our critical assets, Firstsource has conducted a comprehensive screening exercise using hotspot analysis to assess risk levels posed by climate-related natural hazards under various climate change scenarios compared to baseline exposures. This assessment covers our key office locations and data centers worldwide. The assessment considers both acute physical risks—such as storms, floods, and cyclonic events that cause immediate operational disruption—and chronic physical risks, including prolonged shifts in climate patterns like rising temperatures, sea-level rise, and extended heatwaves, which can impact long-term operational resilience. Also Firstsource adheres to the Task Force on Climate-related Financial Disclosures (TCFD) framework, employing a comprehensive, data-driven approach to assess and manage climate risks and opportunities. The company leverages advanced tools including WRI's Aqueduct Water Risk tool to gain detailed insights into water-related challenges across its operations. WRI's Aqueduct tool enables the generation of customized digital water risk maps, allowing Firstsource to evaluate water risks related to availability and quantity at its facilities globally. This tool identifies water stress, floods, droughts, and other hazards, highlighting high-risk regions where water resources are over-exploited. This integrated water risk assessment supports Firstsource's broader climate risk management and resilience planning, ensuring proactive measures are embedded within strategic decision-making and operational frameworks to safeguard business continuity and sustainability. Firstsource discloses a list and geospatial mapping of these priority locations, focusing on those with substantive nature-related risks and opportunities, including water-stressed regions. By understanding these risks, Firstsource is enhancing its capability to plan and implement adaptive measures that ensure business continuity, asset protection, and alignment with our broader sustainability and climate resilience commitments.

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

Select from:

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

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

Global Water Stress Location File.pdf

[Fixed row]

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

Risks

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- ☒ Revenue

(2.4.3) Change to indicator

Select from:

- ☒ % decrease

(2.4.4) % change to indicator

Select from:

- ☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

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

(2.4.7) Application of definition

Firstsource acknowledges and actively manages the substantial risks posed by climate change through dedicated governance, risk assessment, and mitigation processes and can be broadly categorized into physical risks and transition risks: Physical Risks Acute Weather Events: Increasing frequency and severity of storms, floods, cyclones, droughts, and heatwaves may disrupt operations at offices and data centers. Such events may damage infrastructure, cause power outages, affect employee safety, and interrupt service delivery. Chronic Climate Shifts: Longer-term changes such as rising temperatures, altered rainfall patterns, or sea level rise could impact facility resilience, cooling costs, water availability, and supply chain reliability. These chronic risks can increase operating costs and affect business continuity. Geographic Exposure: Firstsource's global footprint across India, Philippines, UK, US, and Mexico exposes it to diverse climate hazards, necessitating localized risk assessments and adaptive infrastructure planning. Transition Risks Regulatory and Policy Changes: Emerging environmental laws and carbon pricing mechanisms may require operational adjustments and investments in energy efficiency and renewables. Failure to comply could lead to fines or restrictions. Market Risks: Growing client and investor demand for sustainable business practices may influence sourcing and procurement policies. Lack of alignment with ESG expectations could impact client retention and access to capital. Reputational Risk: Misalignment with climate commitments or poor management of environmental impacts can damage Firstsource's reputation, affecting brand equity and stakeholder trust. Other Operational Risks Energy Dependency: Reliance on electricity for data centers and office operations makes Firstsource sensitive to energy cost volatility and supply disruptions, which could be exacerbated by climate-driven infrastructure impacts. Supply Chain Vulnerabilities: Though Firstsource has lower direct material intensity, indirect exposure exists via suppliers and vendors, particularly in hardware and technology components can be potentially affected by extreme weather or resource scarcity. Firstsource actively manages these risks through comprehensive climate risk assessments aligned with IPCC scenarios, implementation of energy efficiency and renewable energy initiatives, and embedding sustainability into enterprise risk management and procurement practices.

Opportunities

(2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Strategic customers

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

(2.4.7) Application of definition

Firstsource recognizes multiple substantial opportunities emerging from climate change mitigation and water to create business value while advancing environmental sustainability. Energy Transition and Renewable Integration Renewable Energy Adoption: Firstsource is advancing its renewable energy procurement, increasing renewable power usage by over 160% year-on-year, to reduce operational carbon footprint and energy cost volatility. Increased renewable integration presents cost savings and positions Firstsource as a future-ready, low-carbon enterprise. Energy Efficiency: Opportunities abound from optimizing data center and office energy consumption through advanced monitoring, cloud efficiency improvements, and intelligent building systems. These initiatives reduce GHG emissions and operating expenses simultaneously. Digital Solutions for Sustainability- Process Innovation: The company's ongoing digital transformation—embodied in its UnBPO™ operating philosophy—creates opportunities for resource-efficient workflows, reducing waste, energy use, and water consumption across client and internal processes. Water Management- Focused water management initiatives, including water recycling, and innovative wastewater management at facilities, create efficiency gains and lower environmental impact (through Landlords). Strategic Positioning and Reputation Enhanced ESG Profile: Leadership in climate enhances Firstsource's brand equity, attracting sustainability-conscious clients, investors, and talent. Regulatory and Market Access: Proactively meeting evolving environmental regulations and sustainability standards anticipates compliance costs and unlocks access to new market segments. Through these opportunities, Firstsource integrates climate action and water stewardship into its business strategy, enabling measurable environmental impact alongside competitive advantage and resilience in a transitioning economy.

[Add row]

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

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Firstsource is committed to sustainable water management across its operations. Regular water audits are conducted at multiple locations to identify opportunities to optimize water usage and enhance efficiency, supporting ongoing efforts to minimize environmental impacts. Although our operations are not water-intensive, Firstsource proactively identifies and classifies potential water pollutants associated with its activities and implements measures to prevent adverse effects on aquatic ecosystems and human health. We have conducted water audits at 10 sites across India, enabling targeted actions to reduce water-related environmental impacts. Key initiatives include: Water Use and Conservation: Firstsource is influencing Landlords to implement water-saving measures such as sensor-based taps, rainwater harvesting systems, and the use of recycled or treated water for non-potable purposes including gardening and HVAC cooling. This approach reduces freshwater consumption and limits wastewater generation, which is managed responsibly in coordination with our landlords. Water Pollution Prevention: As a business water usage is purely for drinking, canteens and toilets and as such pollutants are not discharged. Nonetheless, we ensure responsible management by adopting environmentally friendly housekeeping products and green chemicals to minimize potential contamination of wastewater streams. Wastewater Treatment and Compliance: At sites where wastewater is produced, Firstsource leverages treated or recycled water, primarily via sewage treatment plants installed and managed by landlords, ensuring compliance with local environmental regulations. Supplier Engagement and ESG Assessments: We rigorously evaluate suppliers on environmental criteria, including plastic use and waste management practices, to reduce pollutant risks that may impact water bodies. Governance- At Firstsource, water consumption is systematically tracked and reported in alignment with GRI standards, with a dedicated section on water management featured in our ESG report- <https://www.firstsource.com/sites/default/files/2025-08/ESG-Report-2024-25.pdf>, pg-176
[Fixed row]

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

Row 1

(2.5.1.1) Water pollutant category

Select from:

- ☒ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

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

(2.5.1.3) Value chain stage

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- ☒ Provision of best practice instructions on product use
- ☒ Water recycling
- ☒ Requirement for suppliers to comply with regulatory requirements

(2.5.1.5) Please explain

Firstsource minimizes the adverse impacts of potential water pollutants associated with its activities through a combination of proactive water management practices, operational controls, supplier engagement, and governance. Water Conservation and Efficient Use: Implement water-saving measures such as sensor-based taps, rainwater harvesting, and the reuse of treated water for non-potable needs like gardening and HVAC cooling. By reducing freshwater intake and wastewater generation, these measures lower the risk of pollution release into water ecosystems. Pollution Prevention in Operations: Although Firstsource operates mainly in service sectors with limited direct water pollution sources, it actively manages potential contaminants by using environmentally friendly cleaning products and

minimizing the use of harmful chemicals. Wastewater generated at office campuses is treated or recycled in compliance with local regulations to prevent pollution. Supplier Environmental Assessment and Engagement: Firstsource extends its commitment to environmental responsibility into the supply chain by evaluating suppliers against clear ESG criteria outlined in its Sustainable Supply Chain policy. This includes expectations for suppliers to minimize plastic usage and manage waste responsibly to reduce pollution risks, including those impacting water bodies. Non-compliance with these environmental standards may lead to corrective actions, including potential termination of business relations

Row 2

(2.5.1.1) Water pollutant category

Select from:

☒ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Firstsource is an organization with relatively low water usage compared to many industrial sectors. However, we recognize the critical importance of responsible water management given the increasing challenges of water scarcity, especially in the regions where we operate. Aligned with this commitment, Firstsource has conducted water audits at 10 of its sites across India to identify opportunities to enhance water conservation. Also Firstsource ensures safe and reliable water access for its employees while supporting water savings throughout its operations. Our initiatives include rainwater harvesting, sensor-based water conservation technologies, and the use of recycled treated water for non-potable applications such as landscaping and HVAC cooling, which collectively reduce freshwater demand and environmental impact (this happens at the mercy of the Landlord).

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Water recycling

☒ Requirement for suppliers to comply with regulatory requirements

(2.5.1.5) Please explain

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

Row 3

(2.5.1.1) Water pollutant category

Select from:

☒ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

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

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Water recycling

☒ Requirement for suppliers to comply with regulatory requirements

☑ Upgrading of process equipment/methods

(2.5.1.5) Please explain

Firstsource recognizes that water availability and quality can have significant impacts on its business. As part of our water management efforts, we have implemented initiatives such as the installation of Sewage Treatment Plants (STPs), rainwater harvesting systems, and water sensors and restrictors to recycle water and minimize the potential adverse effects of water pollutants, including phosphates, throughout our operation (through Landlords). Apart, we require all our suppliers to adhere to sustainable water management best practices under our Sustainable Supply Chain Management (SSCM) Policy and Supplier Code of Conduct (SCoC), encouraging them to adopt robust water management that exceeds regulatory compliance. The outcomes of these initiatives include improved employee well-being, reduced water withdrawal, compliance with water-related regulations in our operations. Through these efforts, Firstsource demonstrates its commitment to sustainable water management. For more insight on water management, please see -<https://www.firstsource.com/sites/default/files/2025-08/ESG-Report-2024-25.pdf>, pg 176, 177, 178
[Add row]

C3. Disclosure of risks and opportunities

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

Climate change

(3.1.1) Environmental risks identified

Select from:

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

Water

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

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

Select from:

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

(3.1.3) Please explain

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

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

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ Yes, only within our direct operations

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

Select from:

☒ Other, please specify :Firstsource has reduced its use of single-use plastic and implemented Zero Waste to landfill program

(3.1.3) Please explain

As a business with a strategic commitment to sustainable waste management guided by our Global Waste Policy and Waste Management Policy, we are consistent with the principles of the 5R hierarchy—Refuse, Reduce, Reuse, Repurpose, and Recycle—we actively pursue waste minimization and resource efficiency across our operations. Our goal is to operate as a Zero Waste to Landfill (ZWL) organization by minimizing waste generation at source, maximizing reuse and recycling, and ensuring responsible disposal of residual waste. In line with this, Firstsource has implemented strict measures to eliminate single-use plastics from all office locations globally, replacing them with sustainable alternatives to reduce environmental impact. For example, all beverage vending machines in the UK are now free from plastics. We have partnered with AirOwater to extract drinking water from humidity in the air and store it in glass bottles instead of plastic, and all our stationery is made using recycled products. Electronic waste and other office-related waste pose environmental risks, necessitating responsible disposal and recycling measures. Increasing environmental regulations related to energy efficiency and E-waste management have required Firstsource to adapt Waste Management policies & Zero to Landfill frameworks, impacting operational processes.

[Fixed row]

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Heat wave

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- ☒ India
- ☒ Mexico
- ☒ Philippines
- ☒ South Africa
- ☒ United States of America
- ☒ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

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

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

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

Select all that apply

☒ Long-term

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

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

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

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

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

Select from:

☒ Yes

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

12362000

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

13245000

(3.1.1.25) Explanation of financial effect figure

Firstsource has assessed the implication of extreme heat across the two scenarios - SSP2-4.5 as well as SSP5-8.5 across baseline, 2030 and 2050 to estimate the impact on the cooling requirement for physical in-house data centers.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

1324500000

(3.1.1.28) Explanation of cost calculation

Firstsource is actively engaging with suppliers to optimize operations and does not anticipate substantial additional costs in managing related risks. The cost calculations incorporate the expected increase in temperature impacts on cooling requirements, leading to higher electricity demand. Climate projections from the Intergovernmental Panel on Climate Change (IPCC) models were used to source temperature rise data, while electricity pricing was referenced from the International Energy Agency (IEA) and Network for Greening Financial System (NGFS) scenario databases. The cost of responding to climate-related risks at Firstsource includes an investment made towards cloud-based platforms offering lower carbon footprints through optimized energy efficiency and centralized resource management. Regarding employee transportation, Firstsource is actively engaging with EV service suppliers to adopt more sustainable practices, and as such, we do not anticipate substantial incremental costs.

(3.1.1.29) Description of response

The following is an indicative list of parameters considered while calculating the cost- Cost of relocation to address infrastructure damage. Firstsource offers business process management services, and so our operations depend on infrastructure such as data centers, servers, etc. However, we operate out of leased spaces, which provides us with the flexibility to shift at a fast pace when required. This is huge advantage as we do not incur major expenditure on safeguarding any kind of infrastructure. Our cost of responding to the risk of cyclone includes relocation charges. Cost of backup during power outage: We operate out of fully equipped

facilities, and therefore we have access to continuous power back-up that prevents work disruption due to power outage. Costs include the expenses to operate DG sets. Cost of operating a transport service for employee- We provide transport services for employees to commute office. Cost of employee insurance: We have robust HR policies in place to safeguard employee health and wellbeing during severe floods and storms.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Mexico

☒ South Africa

☒ United Kingdom of Great Britain and Northern Ireland

☒ United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :India East Coast, Cauvery, Ulhas River Basin, Arkavathy River Basin, Musi River Basin, Krishna River Basin, Adyar River Basin, Noyyal River Basin, Vrishabhavathi River Basin, Valley of Mexico Basin, Cebu Island Basin, Pasig River Basin, others.

(3.1.1.9) Organization-specific description of risk

Several Firstsource locations—particularly those in India (Chennai, Bangalore, Trichy, Hyderabad, Vijayawada), parts of South Africa, and Gurugram—face extremely high-water risk with significant groundwater depletion challenges. This poses risks to reliable water supply, operational cost stability, regulatory compliance, and reputation. Employees require water for personal consumption and also for ablutions. Any restriction on water supply will have a detrimental effect on employee's well-being. Locations with high and medium water risk also require vigilance and adaptive strategies, while low-risk locations are periodically review in light of climate change.

(3.1.1.11) Primary financial effect of the risk

Select from:

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

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

Select all that apply

☒ Short-term

☒ Medium-term

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

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Low

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

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

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

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

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

We are yet to realize the costs associated with addressing water-related risks encompass the total expenditure for implementing various water conservation initiatives across our centers, particularly where water stress poses a concern. Since water supply and management at most of our facilities are primarily controlled by landlords, these costs mainly reflect investments and charges related to water consumption, efficiency measures, and associated operational adjustments. This approach allows Firstsource to effectively manage water-related risks while collaborating with landlords to optimize water use, ensuring both environmental management and cost efficiency

(3.1.1.29) Description of response

Firstsource actively collaborates with our landlords to implement water conservation activities across our facilities. While we initiate water-saving measures such as sensor-based taps and rainwater harvesting, the overall responsibility for managing water infrastructure and wastewater treatment primarily rests with the landlords. This partnership enables effective water resource management, ensuring efficient consumption, reduced wastage, and compliance with environmental standards. Last year we had conducted water audits at our 10 key sites in India to identify efficiency improvements. Additionally, Firstsource extends its water stewardship efforts across its supply chain through the Sustainable Supply Chain Management policy, encouraging suppliers to adopt responsible water management practices. Collectively, these projects advance our objectives to reduce water consumption, improve resource efficiency, and enhance environmental resilience.

Plastics

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☒ Other reputation risk, please specify :Regulatory risk

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- | | |
|---|--|
| ☒ India | ☒ United States of America |
| ☒ Mexico | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |
| ☒ Trinidad and Tobago | |

(3.1.1.9) Organization-specific description of risk

Firstsource is an IT/ITES organization and does not engage in any manufacturing processes that generate plastic waste. Consistent with our Global Waste Policy, Waste Management Policy, and Zero Waste to Landfill (ZWL) ambitions, we actively apply the 5R principles—Refuse, Reduce, Reuse, Repurpose, and Recycle—to minimize waste generation. As part of this commitment, Firstsource has developed a detailed inventory of single-use plastic commodities across all office locations and is implementing rigorous measures to eliminate or reduce these plastics by promoting sustainable alternatives. We comply fully with applicable plastic waste regulations in jurisdictions where we operate. Our comprehensive waste management framework emphasizes recycling, waste minimization, and streamlined processes to achieve zero waste to landfill globally.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Other, please specify :No anticipated financial effect

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

Select all that apply

☒ Short-term

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

Select from:

☒ Exceptionally unlikely

(3.1.1.14) Magnitude

Select from:

☒ Low

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

No anticipated effect on Firstsource operations as we have already mitigated the risks coming out of the management of plastic waste.

(3.1.1.26) Primary response to risk

Engagement

☒ Engage with suppliers

(3.1.1.29) Description of response

Firstsource continues to advance initiatives aimed at eliminating single-use plastics from its operations. These efforts are aligned with our Global Waste Policy and broader sustainability commitments and include developing detailed inventories of single-use plastic items, identifying reduction opportunities, and promoting sustainable alternatives across all office locations. We remain committed to removing single-use plastics wherever possible and integrating responsible waste management practices into our daily operations.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☒ Unsuccessful investment in new technologies

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

☒ Mexico

☒ Romania

☒ Trinidad and Tobago

☒ United States of America

☒ United Kingdom of Great Britain and Northern Ireland

- ☒ Philippines
- ☒ South Africa

(3.1.1.9) Organization-specific description of risk

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

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Increased indirect [operating] costs

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

Select all that apply

- ☒ Long-term

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

Select from:

- ☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

- ☒ Low

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

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

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Firstsource has a very thorough and robust process in place to ensure that any new products or processes are fully evaluated prior to launch. Most of the new technology we have developed in house so costs are negligible.

(3.1.1.29) Description of response

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

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

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Trinidad and Tobago |
| ☒ Mexico | ☒ United States of America |
| ☒ Romania | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |

(3.1.1.9) Organization-specific description of risk

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

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Closure of operations

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

Select all that apply

☒ Short-term

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

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Low

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

Firstsource has conducted comprehensive climate risk assessments incorporating acute physical risks such as cyclones, hurricanes, and floods based on IPCC climate scenarios for short (2025-2030), medium (2031-2040), and long-term (2041-2050) horizons. While Firstsource's operations primarily encompass service-based centers with relatively low direct exposure to manufacturing or high-risk physical assets, these extreme weather events could nonetheless impact financial and operational continuity through facility disruptions, increased recovery and mitigation costs, and supply chain interruptions. Financial Position: Potential damage to leased office and data center infrastructure managed by landlords and increased insurance premiums could temporarily affect asset valuation and increase capital expenditure requirements. Mitigation investments to enhance resilience and business continuity capabilities may also affect capital allocation. Financial Performance: Disruptions caused by these events may result in revenue losses from downtime or service interruptions, increased operational costs related to emergency response, repairs, and risk mitigation, as well as potential penalties for non-compliance with service level agreements. However, robust business continuity planning and diversified geographic footprint provide some risk mitigation.

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Firstsource executes comprehensive Business Continuity Plans (BCP) for its sites to ensure operational resilience during crises. The plans include regular data backups to secondary data centers to safeguard against data loss. During disruptions, associates are mobilized through three key methods: (i) transfer to predefined recovery locations, (ii) directed to work remotely, and (iii) transferring workload to onsite counterparts. These strategies enable Firstsource to maintain continuous service delivery, minimize downtime, and protect both client interests and employee safety.

(3.1.1.29) Description of response

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Other policy risk, please specify :Energy Supply Risks

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Trinidad and Tobago |
| ☒ Mexico | ☒ United States of America |
| ☒ Romania | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |

(3.1.1.9) Organization-specific description of risk

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

(3.1.1.11) Primary financial effect of the risk

Select from:

- ☒ Change in revenue mix and sources

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

Select all that apply

- ☒ Long-term

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

Select from:

- ☒ About as likely as not

(3.1.1.14) Magnitude

Select from:

- ☒ Medium-high

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

Investing in new green and energy-efficient technologies carries inherent risks, including the possibility of poor returns if the technologies fail to perform as expected or become obsolete prematurely. However, delaying the adoption of such innovations could result in missed opportunities for cost savings, enhanced operational efficiency, and compliance with evolving regulatory requirements.

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Engagement

☒ Engage with suppliers

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The risks associated with investing in new green and energy-efficient technologies for Firstsource include: Technological Obsolescence Risk: The chosen technologies may become outdated quickly due to rapid innovation, leading to stranded assets and reduced value from the investment. Performance Risk: New technologies may not deliver the anticipated energy savings or operational improvements, resulting in lower-than-expected returns. Financial Risk: Capital invested in these technologies may not generate sufficient cost savings or benefits to justify the expenditure, impacting financial performance. Regulatory Risk: Changes in regulations or incentives related to green technologies could affect the viability or cost-effectiveness of investments. Implementation Risk: Challenges during deployment, such as integration issues or operational disruptions, can delay benefits and add unexpected costs. Market Risk: Fluctuations in energy prices or demand could impact the return on investment.

(3.1.1.29) Description of response

Through ongoing engagement with our suppliers, we actively discuss climate-related risks and opportunities to ensure that our business model remains resilient and unaffected by such risks. Where necessary, we have implemented continuity plans covering critical areas including energy supply stability and access to, and egress from, operational sites. These measures collectively support our preparedness to manage disruptions and maintain uninterrupted operations.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk7

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Other chronic physical risk, please specify :Poor Management of water

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Cauvery River

☒ Godavari

(3.1.1.9) Organization-specific description of risk

Firstsource acknowledges the significance of water resources from the Cauvery and Godavari river basins, which are vital for the regions where the company operates. These basins face considerable water stress due to factors including over-extraction, pollution from industrial and agricultural runoff, and urbanization. The Cauvery basin experiences pollution challenges from untreated sewage and industrial discharges, particularly in urban areas like Bengaluru and Mysuru, leading to degraded water quality and impacting aquatic ecosystems. Similarly, the Godavari basin suffers from extensive pollution from point and non-point sources, threatening water quality and necessitating focused environmental flow assessments to ensure sustainable water availability. In Bengaluru, the city is experiencing significant water stress primarily due to rapid urbanization, declining groundwater levels, and inadequate water infrastructure. Bengaluru heavily depends on both surface water sources and groundwater, but over-extraction and pollution have severely reduced water availability and quality. These challenges cause frequent supply shortages, necessitating the procurement of water tankers to bridge gaps. For Firstsource and other businesses in Bengaluru & Hyderabad results in increased operational costs and risks disruptions to services caused by employee absenteeism and delays in supplier deliveries. Such conditions impact productivity and revenue, while also escalating water procuremen

(3.1.1.11) Primary financial effect of the risk

Select from:

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

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

Select all that apply

☒ Short-term

☒ Medium-term

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

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Low

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

In Bengaluru, the city is experiencing significant water stress primarily due to rapid urbanization, declining groundwater levels, and inadequate water infrastructure. Bengaluru heavily depends on both surface water sources and groundwater, but over-extraction and pollution have severely reduced water availability and quality. These challenges cause frequent supply shortages, necessitating the procurement of water tankers to bridge gaps. For Firstsource and other businesses in Bengaluru, water scarcity results in increased operational costs and risks disruptions to services caused by employee absenteeism and delays in supplier deliveries. Such conditions impact productivity and revenue, while also escalating water procurement expenses. Hyderabad faces a similar water crisis, exacerbated by irregular rainfall and rapid urban expansion. The city relies on a mix of groundwater and surface water sources from reservoirs that are under considerable strain. Water losses due to leaking pipelines and aging infrastructure exacerbate the crisis, while the growing population intensifies demand. For companies like Firstsource operating in Hyderabad, water scarcity has led to higher operational costs driven by the need for alternative water procurement methods and has contributed to service delivery disruptions due to workforce and supply chain impacts. The combined effect threatens business continuity and financial stability, emphasizing the urgent need for sustainable water management and infrastructure improvements in both cities.

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

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

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Yet to realize the cost of response to risk includes the sum of costs incurred for all water-related initiatives implemented at these centers to mitigate the impact of water scarcity risk. Initiatives: 1) Aero water 2) Installation of water sensors 3) Zero Water toilets (by Landlords) 4) We have installed low-flow aerators, sensor-based taps, waterless urinals, urinal sensors, and dual flush toilets across many of our facilities, resulting in a reduction in water consumption (with help of Landlords). water usage without compromising functionality or hygi

(3.1.1.29) Description of response

To support water reuse and reduce freshwater demand, Sewage Treatment Plants (STPs) are available at 11 locations as part of existing infrastructure. These STPs treat wastewater, which is then reused for non-potable purposes such as flushing, gardening, and operations aligned with hygiene and safety standards.

Complementing this, some of our premises are equipped with rainwater harvesting facilities, further reducing our reliance on municipal or tanker water and enhancing our onsite water conservation efforts. We have installed low-flow aerators, sensor-based taps, waterless urinals, urinal sensors, and dual flush toilets across many of our facilities, resulting in a reduction in water consumption. water usage without compromising functionality or hygiene.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk8

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Ulhas river basin, Adyar River Basin, Ponnaiyar River Basin, Krishna River Basin (Vijayawada), Adyar River Basin

(3.1.1.9) Organization-specific description of risk

Floods could prevent employees managing to get and from workplace. This would be direct impact on operations. Secondly suppliers would suffer the same issue of accessing operational sites, which again would be a direct impact on operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased revenues due to reduced production capacity

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

Select all that apply

☒ Short-term

☒ Medium-term

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

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ Medium-low

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

India East Coast Basin (including Chennai area): Known for flooding especially during monsoons and cyclones. The Adyar River Basin within Chennai has flood alerts and releases of reservoir water leading to flooding threats in low-lying areas. Ponnaiyar River Basin (Pondicherry area): Receives heavy monsoon flows and has flood rise events within the basin but overall flow is seasonal with dry periods. Ulhas River Basin (Mumbai area): Experiences flooding during heavy monsoon rains with evacuation reported and water levels crossing danger marks recently. Musi River Basin (Hyderabad): Has a historic major flood in 1908 and current studies show 65% of basin in flood hazard zones. Krishna River Basin (Vijayawada): Experienced major floods in 2024 with heavy rainfall causing river and rivulet overflow and infrastructure damage.

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Policies and plans

☒ Amend the Business Continuity Plan

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

As BCP is managed within the business, so there is no cost involved at the moment.

(3.1.1.29) Description of response

Whilst there is a risk of flooding, it's beyond Firstsource ability to prevent such events. The business is aware of the risk, and it is covered within the Business Continuity Plan (BCP).

[Add row]

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

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

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

7980300000

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

Select from:

☒ 1-10%

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

45645600000

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

Select from:

☒ 51-60%

(3.1.2.7) Explanation of financial figures

Firstsource assessed its financial metrics vulnerable to transition risk by examining the impact of emerging regulations, particularly those affecting electricity consumption. As climate policies become more stringent, there is increasing pressure to reduce carbon footprints, leading to higher operational costs. These include elevated electricity tariffs resulting from carbon pricing mechanisms and renewable energy mandates, which can erode profit margins or force price adjustments, potentially reducing competitiveness. Market risks also arise from heightened competition, as companies that adopt sustainable and resilient practices faster may attract clients prioritizing environmental responsibility. This dynamic poses a risk of revenue decline for businesses perceived as less capable of managing climate-related challenges. Firstsource's revenue is susceptible to both acute and chronic physical risks driven by climate factors. Acute risks, such as cyclones, affect business operations through employee absenteeism, causing delays or missed client engagements and negatively impacting revenue. Such events can also disrupt clients' operations, potentially leading to denied services or contract terminations, further amplifying revenue loss. Chronic risks, like rising temperatures, pose ongoing challenges by reducing employee productivity, particularly in operational roles, which can delay service delivery, degrade quality, and diminish client satisfaction. These factors increase the risk of client attrition and fewer contract renewals, directly influencing revenue streams. Revenue loss estimations were made considering evolving market trends, consumer behavior shifts, and regulatory developments shaping the company's risk landscape.

Water

(3.1.2.1) Financial metric

Select from:

☒ Revenue

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

7980300000

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

Select from:

☒ 1-10%

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

55645600000

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

Select from:

☒ 51-60%

(3.1.2.7) Explanation of financial figures

Firstsource's FY24-25 facilities located in Hyderabad, Bengaluru, Coimbatore, Chennai, Mumbai, Mexico, and South Africa were mapped and assessed using the WWF Aqueduct+ Water Risk Filter to establish a baseline estimate of physical water risks and their impacts on operating expenses. These risks include water stress, ground water depletion and drought, which pose challenges such as workforce disruptions and increased employee absenteeism at these sites. To mitigate these risks, Firstsource has implemented water sensors and restrictors, developed rainwater harvesting systems, conducted regular water audits. While these measures have contributed to higher operating costs, the total estimated increase due to water-related physical risks remains below 1% of operating expenses across these facilities and Firstsource's global operations. Poor water quality or shortages are anticipated to impact employee health, lowering productivity and output. Furthermore, water scarcity and evolving regulatory requirements have led to increased water procurement costs, directly raising utility expenses. These proactive initiatives reflect Firstsource's strong commitment to mitigating water risks while sustaining operational efficiency and employee well-being.

[Add row]

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

Row 1

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :India East Coast Basin (Ponnaiyar)

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

Select all that apply

☒ Direct operations

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

3

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

With 3 facilities exposed to substantive water risks (5.36%), approximately ₹4.28 billion of revenue could be affected by water scarcity or quality issues impacting operations in this basin.

Row 2

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Adyar River Basin

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

Select all that apply

☒ Direct operations

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

2

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

2 facilities (3.57%) in this basin face substantive water risk, potentially exposing about ₹2.85 billion in revenue to disruptions from water-related challenges.

Row 3

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Cauvery River Basin

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

A single facility (1.79%) exposed here could face significant operational risk due to water issues, representing approximately ₹1.43 billion in potential revenue impact.

Row 4

(3.2.1) Country/Area & River basin

Nepal

☒ Other, please specify :Musi River Basin

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) within this basin is exposed to substantive water risk, which may affect around ₹1.43 billion in revenue if water challenges disrupt operations.

Row 5

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Krishna River Basin

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) is at risk, linking to an estimated ₹1.43 billion revenue exposure from potential water-related operational impacts.

Row 6

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin

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

Select all that apply

☒ Direct operations

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

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

The highest exposure with 4 facilities (7.14%) facing substantive water risk, corresponding to about ₹5.7 billion in revenue that could be at risk from water scarcity or regulatory issues.

Row 7**(3.2.1) Country/Area & River basin**

India

☒ Other, please specify :Arkavathy / Vrishabhavathi Basin**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin***Select all that apply*☒ Direct operations**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin**

3

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

Three facilities (5.37%) at risk translates to approximately ₹1.43 billion in revenue that may be impacted by water-related risks such as scarcity or regulatory action.

Row 8

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Noyyal River Basin

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

Select all that apply

☒ Direct operations

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

3

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

3 facilities (5.37%) at risk translates to approximately ₹1.43 billion in revenue that may be impacted by water-related risks such as scarcity or regulatory action.

Row 9

(3.2.1) Country/Area & River basin

Philippines

☒ Other, please specify :Cebu Island Basin

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

Select all that apply

☒ Direct operations

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

2

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (3.57%) exposed to risk could impact operational continuity, with potential revenue exposure of ₹2.85 billion due to water challenges in this basin.

Row 10

(3.2.1) Country/Area & River basin

Philippines

☒ Other, please specify :Pasig River Basin

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) at risk translates to approximately ₹1.43 billion in revenue that may be impacted by water-related risks such as scarcity or regulatory action.

Row 11

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Fountain Creek Basin (USA)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

A facility (1.79%) facing substantive water risk indicates about ₹1.43 billion revenue exposure to possible water-related disruptions.

Row 12

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Indiana River Lagoon Basin (USA)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) at risk could mean around ₹1.43 billion revenue is at possible risk from water scarcity or quality issues affecting operations.

Row 13

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Calleguas Creek Basin (USA)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) exposed to water risk could impact approximately ₹1.43 billion in revenue due to potential disruptions.

Row 14

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :St. Joseph River Basin (USA)

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

Select all that apply

☒ Direct operations

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

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin*Select from:*☒ 1-25%**(3.2.10) % organization's total global revenue that could be affected***Select from:*☒ 1-10%**(3.2.11) Please explain***A single facility (1.79%) facing substantive risk equates to roughly ₹1.43 billion revenue potentially affected by water-related challenges.***Row 15****(3.2.1) Country/Area & River basin**

United States of America

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) in this basin indicates revenue exposure of about ₹1.43 billion to water-related operational risks.

Row 16

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Raritan River Basin (USA)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One facility (1.79%) at risk, with potential revenue impact around ₹1.43 billion due to water scarcity or regulatory pressures.

Row 17

(3.2.1) Country/Area & River basin

United States of America

☒ Other, please specify :Great Miami River Basin (USA)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

Estimated ₹1.43 billion revenue exposed through one facility (1.79%) at substantive water risk in this basin.

Row 18

(3.2.1) Country/Area & River basin

Finland

☒ Other, please specify :Dâmbovița River Basin (Romania)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

The single facility exposed here (1.79%) may face disruptions relating to water challenges, risking around ₹1.43 billion in revenue.

Row 19

(3.2.1) Country/Area & River basin

South Africa

☒ Other, please specify :Liesbeeck River Basin (South Africa)

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

Select all that apply

☒ Direct operations

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

2

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

Two facilities (3.57%) face substantive risk, with an estimated revenue exposure of approximately ₹2.85 billion from water-related risks.

Row 20

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Yamuna River Basin (India)

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

Select all that apply

☒ Direct operations

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

1

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

Select from:

☒ 1-25%

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

Select from:

☒ 1-10%

(3.2.11) Please explain

One critical facility (in Gurugram) facing extremely high water risk represents about ₹1.43 billion revenue that could be impacted by operational disruptions due to water scarcity, quality, or regulatory pressures in this basin.

[Add row]

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

(3.3.1) Water-related regulatory violations

Select from:

☒ No

(3.3.3) Comment

Firstsource has a robust management system to ensure compliance with all applicable environmental regulations as well as those anticipated in the near future. The company strictly adheres to environmental laws and policies across its operational geographies. In the reporting year, Firstsource recorded zero fines, penalties, or show cause notices related to non-compliance with environmental regulations at any of its locations, reflecting the effectiveness of its compliance systems. Although Firstsource does not currently have third-party assurance of its GRI disclosures, it is committed to transparent and accurate sustainability reporting aligned with global best practices following internal governance processes to maintain data integrity and accountability. Firstsource continues to evaluate the benefits of independent assurance to further enhance the credibility of its environmental disclosures.

[Fixed row]

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

Select from:

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

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

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

[Fixed row]

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Move to more energy/resource efficient buildings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Trinidad and Tobago |
| ☒ Mexico | ☒ United States of America |
| ☒ Romania | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |

(3.6.1.8) Organization specific description

Seven of our offices located in India are LEED-certified, representing Firstsource's commitment to sustainable and energy-efficient infrastructure. Although not all operational sites have achieved LEED certification, leveraging these certified facilities helps us minimize energy consumption through environmentally responsible

building design and operations. In total, 7 out of 16 centers across India have attained LEED certification for their sustainable infrastructure, and our center in Australia has earned NABERS certification, reflecting high standards of energy and environmental performance. Additionally, Firstsource's UK centers have achieved ISO 50001:2018 certification, reflecting adherence to international standards for systematic energy management. These initiatives demonstrate Firstsource's commitment to improving energy efficiency and minimizing environmental impact while maintaining operational excellence.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

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

Select all that apply

☒ Long-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

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

Financial Position: Investments in LEED and NABERS certified facilities and green mobility infrastructure may increase capital and operational expenditures initially, especially in leased buildings with associated service and lease premiums. However, these investments also strengthen asset quality and enhance stakeholder confidence, potentially improving company valuation and access to sustainable financing options. Financial Performance: Enhanced energy efficiency reduces utility costs over time, leading to improved operating margins and profitability. Adoption of renewable energy and electric vehicles mitigates exposure to energy price volatility and regulatory penalties related to emissions and carbon taxes. Improved sustainability credentials can boost client acquisition and retention, generating revenue stability and growth. Cash Flows: While upfront expenditures may increase cash outflows in the short term for building upgrades, certifications, and EV infrastructure, ongoing operational cost savings from reduced energy consumption and fuel costs will improve net cash flows in the medium to long term. Positive ESG performance can also enhance investor confidence, potentially lowering the cost of capital and supporting stronger cash flow stability. Collectively, these

measures position Firstsource to benefit financially from operating efficiencies, regulatory compliance, market differentiation, and resilience against energy and climate-related risks across short (0-5 years), medium (5-10 years), and long (10-15 years) time horizons.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

We are in the process of realizing the costs involved in implementing energy efficiency and green building initiatives at Firstsource typically include: Capital Expenditure (CapEx): Upfront investments for building upgrades, such as installing energy-efficient lighting, HVAC systems, and HVAC controls to meet LEED and NABERS standards. Costs also include expenditures for certifications, retrofitting leased office spaces, and purchasing electric vehicles (EVs) along with EV charging infrastructure. Operational Expenditure (OpEx): Increased maintenance and operational costs related to new energy-efficient systems and EV fleet management. This includes periodic servicing, software updates for smart building systems, and electricity costs associated with EV charging. Lease and Service Charges: Given that many facilities are leased, additional lease premiums or service charges may be incurred for occupying green-certified buildings or utilizing specialized infrastructure like solar power or EV charging stations. Training and Capacity Building: Expenses for training facility and fleet management teams on new systems, energy-saving practices, safety protocols for EVs, and sustainability reporting.

(3.6.1.26) Strategy to realize opportunity

The strategy for Firstsource to realize the opportunity of enhancing energy efficiency and adopting green building practices includes: Collaborative Partnerships: Work closely with landlords, energy service providers, and technology vendors to implement energy-efficient infrastructure and green certifications in leased properties, minimizing upfront capital investments by Firstsource. Phased Implementation: Prioritize retrofitting and certification for high-energy-consuming centers first, then scale initiatives across all operational locations to maximize impact and manage costs effectively. Investment in Green Mobility: Gradually transition transportation fleets to electric vehicles while developing necessary supporting infrastructure such as EV charging stations, ensuring smooth integration with operational logistics. Integration with ESG Framework: Embed energy efficiency goals within FirstConscious, Firstsource's ESG framework, aligning projects with broader climate commitments such as Science Based Targets initiative (SBTi) and Net Zero by 2050 targets to ensure accountability and progress tracking. Employee Engagement and Training: Foster a culture of sustainability through continuous awareness, training programs on energy conservation practices, and electric vehicle usage to drive behavior change and operational efficiencies. Leverage Incentives and Funding: Explore government subsidies, tax incentives, and green financing options to optimize the financial viability of energy efficiency projects and renewable energy adoption. Robust Monitoring and Reporting: Deploy smart meters, energy management systems, and ESG digital platforms to monitor energy consumption, track savings, and transparently report progress to internal and external stakeholders.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Trinidad and Tobago |
| ☒ Mexico | ☒ United States of America |
| ☒ Romania | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- ☒ Cauvery River
- ☒ Krishna

(3.6.1.8) Organization specific description

Firstsource recognizes significant opportunities to conserve water by implementing water-efficient technologies and sustainable practices across our global operations. We have progressed in optimizing water usage by installing low-flow fixtures and rainwater harvesting (through Landlords) where feasible. Additionally, Firstsource focuses on water recycling and reuse initiatives, including utilizing greywater for landscaping and cooling systems. Regular water audits are planned to identify further reduction opportunities, driving both environmental benefits and operational cost savings. Furthering this commitment, Firstsource promotes employee engagement and awareness to foster a culture of water conservation throughout the organization. Beyond operations, we actively participate in waterbody restoration projects to conserve vital water resources and support local ecosystems, strengthening our environmental responsibility and alignment with global sustainability goals.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

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

Select all that apply

☒ Medium-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Low

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

Like other utilities, water is a vital resource for our business and carries associated indirect costs. Most of our water is supplied through landlords and included in the overall service charge. This creates a challenge, as reducing our water consumption doesn't always translate into direct cost savings. However, water conservation remains a key strategy for us, underscoring our commitment to sustainable resource management and environmental responsibility.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

we are working on the cost calculation is based on investments required to transition our existing water facilities to more efficient systems. We estimate a 30% reduction in water consumption by implementing water-saving technologies, which are installed and maintained in collaboration with our landlords in accordance with Firstsource's operational requirements.

(3.6.1.26) Strategy to realize opportunity

Firstsource has integrated water conservation into our Environmental goals, committing to improve global water efficiency by 30% by 2030. We have adopted LEED Building Standards, which emphasize water efficiency and conservation as critical components under our Environmental Management system. Firstsource tracks performance against these water goals on a monthly basis using an ESG Dashboard that provides visibility across the organization. Water efficiency is embedded as a key performance indicator (KPI) for individual countries, the Administration team, and facility leaders, ensuring accountability and continuous progress toward our target.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ India
- ☒ Mexico
- ☒ Romania
- ☒ Philippines
- ☒ South Africa
- ☒ Trinidad and Tobago
- ☒ United States of America
- ☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Firstsource, as a provider of IT services supported by data centers, acknowledges that a significant portion of its energy consumption arises from office facilities and data center operations, which require electricity for lighting, cooling, computing equipment, and related systems. Energy efficiency is a core focus for Firstsource, both as a value driver and as a key element of its strategy to achieve net zero emissions. Our company is committed to increasing the use of renewable energy procured from external sources, to meet its energy needs while reducing its carbon footprint. This approach aligns with Firstsource's broader sustainability goals and reflects its dedication to responsible energy management in support of business continuity and environmental stewardship. As of FY 2024-25, Firstsource achieved a renewable energy mix of 26.25% across global operations, with all UK offices and the Mumbai 4D site powered by clean/green energy. This transition has substantively reduced Scope 2 emissions by 7.01% over the previous year.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced direct costs

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

Select all that apply

- ☒ Long-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

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

The adoption and integration of renewable energy sources at Firstsource can influence the organization's financial position, performance, and cash flows in several ways: Reduction in Energy Costs: By shifting to renewable energy sources such as solar and wind, Firstsource reduces reliance on costly conventional electricity, leading to lower utility expenses and improved operating margins. Hedging Against Price Volatility: Renewable energy provides more predictable and stable energy costs compared to fossil fuel-based power, protecting Firstsource from fluctuations in energy prices that can impact budget forecasting and financial stability. Enhanced Asset Value: Incorporation of green energy systems in office buildings and data centers can increase property values and strengthen relationships with landlords prioritizing sustainability. Improved Investor and Stakeholder Confidence: Demonstrable commitment to renewable energy enhances Firstsource's ESG profile, attracting sustainability-focused investors, potentially lowering capital costs, and supporting positive valuations. Risk Mitigation and Regulatory Compliance: Adopting renewables reduces exposure to future carbon taxation or emissions regulations, mitigating financial penalties and ensuring compliance, which preserves net income and shareholder value. Financing Opportunities: Firstsource's commitment to sustainability may facilitate access to green financing with favorable terms. Long-term Savings: Despite upfront costs, renewable energy typically leads to long-term savings through lower operational expenses and improved energy efficiency. Impairment Risks: There remains a risk that renewable energy assets could face impairment if market conditions or technologies change.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Firstsource has assessed the implication of switching to renewable energy across the two scenarios - The cost of responding to this opportunity for Firstsource primarily includes the increased operational expenditure (OpEx) associated with renewable energy adoption, as our facilities operate from leased buildings. While the levelized cost of electricity generation through solar PV typically ranges around INR 2.8 to 3 per kWh, which is significantly lower than conventional grid electricity

tariffs, Firstsource expects a rise in its energy-related operating costs due to purchase of REC (Renewable Energy Certificates) or lease agreements and service charges related to renewable energy usage.

(3.6.1.26) Strategy to realize opportunity

Partnership with Landlords and Vendors: Collaborate closely with property owners and energy solution providers to facilitate the installation and management of renewable energy systems within leased facilities, ensuring seamless integration without major upfront capital expenditures by Firstsource. Renewable Energy Procurement: Prioritize sourcing renewable energy through power purchase agreements (PPAs), green tariffs, or renewable energy certificates (RECs) to increase the share of clean energy in the overall energy mix across operations globally. Energy Efficiency Initiatives: Complement renewable energy adoption with ongoing energy efficiency measures such as upgrading lighting to LEDs, installing smart meters, optimizing HVAC systems, and deploying energy management systems to reduce overall consumption.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☒ Improved supply chain engagement

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

☒ Mexico

☒ Trinidad and Tobago

☒ United States of America

- ☒ Romania
- ☒ Philippines
- ☒ South Africa

- ☒ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Basis 85% procurement spend, existing, new, and critical vendors were targeted in FY2024-25. This strategic focus resulted in the completion of over 150 vendor assessments, enhancing our oversight of supplier sustainability and compliance. By rigorously evaluating a significant portion of our procurement ecosystem, Firstsource strengthens supply chain resilience, fosters responsible sourcing, and aligns supplier practices with our ESG commitments. This proactive engagement ensures that our vendors contribute positively to our sustainability goals while maintaining operational excellence and risk mitigation.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced indirect (operating) costs

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

Select all that apply

- ☒ Long-term

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

Select from:

- ☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Medium-high

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

Financial Performance: Improved vendor management and sustainability assessments reduce supply chain risks such as disruptions, regulatory non-compliance, and reputational damage. This leads to more stable operations, enhanced cost efficiencies through responsible sourcing, and potential cost savings from optimized supplier relationships, positively impacting profitability and operational margins. Financial Position: Strengthening the sustainability credentials of the supply chain fortifies Firstsource's overall ESG standing, which can enhance investor confidence and attract sustainability-focused investments. This may improve the company's market valuation and lower the cost of capital by demonstrating robust risk management and compliance. Cash Flows: More effective supplier engagement and risk mitigation reduce unexpected costs related to supply interruptions or compliance penalties. Long-term collaborations with vetted suppliers can improve payment terms and supply predictability, stabilizing cash outflows. Additionally, first-mover advantages in sustainable procurement may unlock new business opportunities and contracts, generating positive cash inflows.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Assessment and Audit Costs: Expenses related to conducting detailed ESG assessments, audits, and compliance checks on suppliers and internal resource allocation. Supplier Training and Capacity Building: Investments in training programs, workshops, and engagement initiatives to build supplier awareness and capability around sustainability standards and ESG compliance. Technology and Systems Investment: Implementation and maintenance of digital platforms and tools to automate ESG data collection, monitoring, and reporting for suppliers, such as the ESG data collection platform. Resource Allocation: Dedicated personnel and cross-functional teams managing supplier sustainability programs, conducting evaluations, and ensuring continuous improvement, contributing to overhead costs. Potential Cost Premiums: Sustainable sourcing may involve higher costs for ethically produced or environmentally certified goods and services, which could increase procurement expenses initially.

(3.6.1.26) Strategy to realize opportunity

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of carbon capture and storage

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|--|--|
| ☒ India | ☒ Trinidad and Tobago |
| ☒ Mexico | ☒ United States of America |
| ☒ Romania | ☒ United Kingdom of Great Britain and Northern Ireland |
| ☒ Philippines | |
| ☒ South Africa | |

(3.6.1.8) Organization specific description

Firstsource is committed to achieving Net Zero, and in line with CDP and PPN 06/21 requirements, will prioritize direct emissions reductions across all scopes. To address residual emissions that cannot be eliminated through operational and value chain decarbonization, Firstsource will support high-quality carbon offset projects and nature-based solutions (NBS), such as reforestation, wetland restoration, and other ecosystem-based projects. These interventions are selected to ensure environmental integrity and offer additional benefits such as biodiversity protection and community co-benefits, while remaining aligned with Science Based Targets initiative (SBTi) recommendations and UK government procurement requirements. The use of carbon credits will be transparently disclosed and will only be utilized for neutralizing residual emissions in the final phase of Firstsource's Net Zero journey, supplementing—never substituting—proactive carbon reduction efforts. Credits will be verified to recognized standards, and projects will be regularly reviewed for quality, permanence, and impact on both climate and nature. This approach is

detailed annually in Firstsource's Carbon Reduction Plan, which complies with PPN 06/21 and CDP disclosure requirements and will be kept up-to-date on the company's website in accordance with UK government guidance.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

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

Select all that apply

☒ Long-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-high

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

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

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

At Firstsource, the anticipated long-term financial effect of our Net Zero strategy is directly linked to client commitments. The minimum anticipated financial effect is represented by the sum of current revenue from clients who already require a Net Zero commitment as a contractual or procurement condition. The maximum anticipated financial effect is the sum of current revenue from clients who have broader sustainability commitments, as these clients are expected to transition to Net Zero requirements over time. By maintaining a robust Net Zero approach, Firstsource ensures the retention of existing business with these clients and is well positioned to capture future growth as more clients elevate their sustainability criteria. This alignment protects core revenue streams and unlocks opportunities in new, sustainability-driven markets.

(3.6.1.26) Strategy to realize opportunity

Firstsource has established a strong commitment to biodiversity already, which underpins our global reforestation and tree-growing strategy. Additionally, Firstsource is actively exploring carbon capture technologies (NBS), with the intent to utilize these solutions primarily from 2040 onwards to address residual emissions as we approach our Net Zero target. In the coming days, Firstsource intends to develop and formalize a comprehensive biodiversity plan to further strengthen this commitment and guide strategic actions at both the global and regional levels.

[Add row]

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

Climate change

(3.6.2.1) Financial metric

Select from:

☒ Revenue

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

275000

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

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

Energy reduction measures implemented by Firstsource under Project Planet. It highlights a multi-faceted approach aiming to reduce CO2 emissions and energy consumption by 10%. A total of 40 ideas were identified and implemented across all geographies, dependent on feasibility. Below were the inclusions- Management of AC and data center temperature, Installation of energy-efficient LEDs, Use of occupancy sensors, Implementation of Green Star Rated equipment, Automated switch-off of computers and appliances, AHU filter cleaning for better airflow and efficiency.

Water

(3.6.2.1) Financial metric

Select from:

☒ OPEX

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

100000

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

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The expected investment cost reflects the transition of our water facilities to more water-efficient systems. Since our operations are based in leased buildings, these investments are treated as operational expenditures (OpEx). We anticipate that subsidies will cover a significant portion of the capital expenditure related to the installation of smart water grids, thereby reducing our direct costs and minimizing the financial impact while enabling us to enhance water efficiency in coordination with our landlords.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ OPEX

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

1000000

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

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

Firstsource is actively exploring and implementing renewable energy to reduce electricity costs and enhance our sustainability performance. For instance, RE conversion at key facilities including India & the UK are expected to generate substantial annual savings while advancing our long-term environmental and financial goals. Additionally, we are committed to adopting low-emission energy sources and energy-efficient technologies, including LED lighting, green building practices, motion sensors, efficient data centers, and upgrading cooling systems with eco-friendly air conditioners. Our financial evaluation methodology includes: Quantifying annual savings from reduced electricity consumption. Calculating energy savings from various energy efficiency initiatives. Estimating upfront investment and ongoing maintenance costs. Determining net savings and overall financial return.

[Add row]

C4. Governance

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

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ Quarterly

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

Select all that apply

☒ Executive directors or equivalent

☒ Non-executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

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

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

(4.1.6) Attach the policy (optional)

FSL-Board-Diversity-Policy-19th-March.pdf
[Fixed row]

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

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

[Fixed row]

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

Climate change

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

Select all that apply

☒ Board-level committee

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

Select from:

☒ Yes

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

Select all that apply

☒ Other policy applicable to the board, please specify :ESG & Climate Policy

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

Select from:

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

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

Select all that apply

☒ Overseeing and guiding scenario analysis

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

(4.1.2.7) Please explain

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

Firstsource achieved significant milestones including global compliance and performance improvements across all delivery centers. The Sustainability Council is tasked with defining our sustainability/ESG strategy and risk management framework, keeping our management and board informed about ESG developments, overseeing our internal and external ESG disclosures, and aiding in the implementation of these strategies across the company. Major Milestone achieved- All delivery centers in India and the UK have achieved ISO 14001:2015 certification, adhering to international standards for environmental management systems. Firstsource has achieved a 100% absolute reduction in Scope 1 emissions compared to the previous year. Renewable energy share increased by 163.87% year-on-year. Expansion of LEED-certified office buildings and transition to renewable energy at multiple centers globally. Set new baseline year FY2024-25 for emissions and sustainability metrics. Water consumption per employee has decreased significantly as part of targeted water management initiatives. Implementation of energy efficiency programs including smart metering and electric mobility integration.

Water

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

Select all that apply

☒ Board-level committee

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

Select from:

☒ Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

☒ Overseeing and guiding scenario analysis

☒ Other, please specify

(4.1.2.7) Please explain

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

Biodiversity

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

Select all that apply

☒ Board-level committee

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

Select from:

☒ Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

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

(4.1.2.7) Please explain

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

[Fixed row]

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- ☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

☒ Engaging regularly with external stakeholders and experts on environmental issues

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

[Fixed row]

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

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

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

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

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

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

Select from:

☒ Quarterly

(4.3.1.6) Please explain

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

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☒ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

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

Policies, commitments, and targets

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

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

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

Select from:

- ☒ Quarterly

(4.3.1.6) Please explain

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

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Policies, commitments, and targets

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

Strategy and financial planning

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

(4.3.1.4) Reporting line

Select from:

☒ Reports to the board directly

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

Select from:

☒ Quarterly

(4.3.1.6) Please explain

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

[Add row]

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

Climate change

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

Select from:

☒ Yes

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

(4.5.3) Please explain

Firstsource integrates monetary incentives as part of their management approach to environmental issues, specifically addressing climate change and broader sustainability goals. The company links 11% of the total C-suite level variable compensation to the management of climate-related targets. The Chief Admin Officer (CAO) is responsible for overall Environmental-related challenges, targets, and achievements. Accountability for driving and tracking ESG performance—including climate change, carbon targets, and related programs—rests with the CFO. The CAO is supported by a team of qualified environmental sustainability professionals who implement emission reduction initiatives across Firstsource locations in collaboration with respective geo. leads within the organization. Location-level targets and achievements are periodically monitored by the Environment team.

Water

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

Select from:

☒ Yes

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

11

(4.5.3) Please explain

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

[Fixed row]

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

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

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Organization performance against an environmental sustainability index

Strategy and financial planning

☒ Board approval of climate transition plan

☒ Achievement of climate transition plan

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

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

Emission reduction

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

Policies and commitments

☒ Increased supplier compliance with environmental requirements

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

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

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

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

Strategy and financial planning

- ☒ Board approval of climate transition plan

Resource use and efficiency

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

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

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Organization performance against an environmental sustainability index

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

Strategy and financial planning

☒ Board approval of climate transition plan

☒ Shareholder approval of climate transition plan

☒ Achievement of climate transition plan

Emission reduction

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

Resource use and efficiency

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

Engagement

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- ☒ Environment/Sustainability manager

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary
- ☒ Salary increase

(4.5.1.3) Performance metrics

Targets

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

Strategy and financial planning

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

Emission reduction

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

Resource use and efficiency

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

Engagement

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☒ Other facility/unit/site manager, please specify

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

☒ Salary increase

(4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Organization performance against an environmental sustainability index

Policies and commitments

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

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

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

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

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

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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

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

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

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

(4.6.1.4) Explain the coverage

Firstsource's (QOHSEE) Policy ensures that workplace policies, procedures, systems, and practices are optimized to reduce environmental impacts across our global operations. The policy commits Firstsource to regulatory compliance, continuous improvement with a focus on reducing our carbon footprint. This policy outlines our commitment to reducing greenhouse gas (GHG) emissions, promoting resource efficiency, and advancing sustainability across all our operations. We are committed to minimizing our use of natural resources, including water, energy, and raw materials, through efficient processes and circular economy principles. While we adhere to federal and state environmental regulations, we equally comply with the Climate Change Act and related regulations, including mandatory carbon reporting and energy efficiency requirements. We do align with India's environmental regulations. We use standardized global metrics to measure our environmental impact, including GHG emissions, energy use, water consumption, and waste generation. Data is collected and reported regularly, ensuring transparency and accuracy. Our environmental performance is verified by third-party auditors in accordance with ISO 14001 certification and other relevant standards. This policy aligns with the Paris Agreement's ambition of limiting global temperature rise to 1.5°C above pre-industrial levels.

(4.6.1.5) Environmental policy content

Environmental commitments

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

Climate-specific commitments

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

Social commitments

- ☒ Commitment to respect internationally recognized human rights

Additional references/Descriptions

- ☒ Description of environmental requirements for procurement
- ☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

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

Select all that apply

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

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

Environment Policy_Signed by CEO.pdf

[Add row]

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

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

Select from:

- ☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

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

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

Firstsource discloses its climate-related risks and opportunities in accordance with the framework and recommendations of the Taskforce on Climate-Related Financial Disclosures (TCFD). We engage closely with all key stakeholder groups to ensure continuous progress in our climate strategy, tracking critical metrics via advanced data platforms. As a proud signatory of the United Nations Global Compact (UNGC) since FY 2023-24, we commit to aligning our strategies and operations with the Ten Principles covering human rights, labor, environment, and anti-corruption. We actively support the UNGC environmental principles, focusing on sustainable practices that reduce our ecological footprint. Specifically, we undertake efforts to lower greenhouse gas emissions, manage water resources responsibly, and minimize waste. Our environmental commitments also align with the UN Sustainable Development Goals (SDGs), particularly SDG 13 (Climate Action), SDG 12 (Responsible Consumption and Production), and SDG 6 (Clean Water and Sanitation). These goals are embedded into our business strategy through targeted initiatives and measurable objectives, and our progress is transparently reported via Communication on Progress (COP) reports to the UNGC. In line with our climate ambitions, Firstsource has committed to science-based targets which is due approval by the Science Based Targets initiative (SBTi), aiming to limit global temperature rise to well below 2°C and preferably to 1.5°C above pre-industrial levels. To achieve these targets, we implement a range of initiatives including transitioning to renewable energy, enhancing energy efficiency, and proactively engaging our supply chain to reduce overall carbon footprints. Progress is rigorously monitored through sophisticated data analytics and reported publicly in annual ESG disclosures. Governance of climate-related risks and opportunities is overseen at the highest level by the Board's risk management committee, which ensures integration of climate considerations into the overall enterprise risk framework. A dedicated ESG committee regularly reviews climate progress and strategic direction. Risk assessments include both physical risks (such as extreme weather events) and transition risks (like regulatory changes and market shifts), incorporating scenario analysis to anticipate potential future impacts under diverse climate scenarios. Climate considerations are an integral part of our long-term business strategy, with a focus on enhancing operational resilience, identifying new growth opportunities in low-carbon products and services, and minimizing climate-related risks. We disclose key climate metrics, including carbon intensity, energy use, and water consumption, aligned to our science-based targets, to demonstrate ongoing progress towards a sustainable and resilient business model.

[Fixed row]

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

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

Select all that apply

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

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

Select from:

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

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

Select all that apply

- ☒ Paris Agreement
- ☒ Another global environmental treaty or policy goal, please specify :UNGC Commitment

(4.11.4) Attach commitment or position statement

UNGC certificate- FY 25-26.pdf

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

Select from:

- ☒ No

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

At Firstsource, we are committed to minimizing the environmental impact of our operations across all geographies. We continuously strive to advance our environmental stewardship by focusing on energy conservation, waste minimization, and the development of green infrastructure and sustainable operations to reduce our carbon footprint globally. Firstsource has maintained a comprehensive internal Climate Change Policy (<https://www.firstsource.com/sites/default/files/2025-07/Global-Climate-Advocacy-Policy.pdf>) outlining our commitments, goals, and strategic approach to addressing climate-related risks and opportunities in partnership with our employees and suppliers. Our climate strategy aligns with the Paris Agreement's ambition to limit the global average temperature increase to 1.5°C above pre-industrial levels. We are advancing initiatives to neutralize unabated indirect greenhouse gas emissions as part of our broader climate goals. This includes embedding renewable energy into our infrastructure and procurement processes by collaborating with landlords of all global centers to ensure their facilities achieve net-zero greenhouse gas emissions by 2050. Firstsource ensures that relevant information and resources are accessible throughout the business to support the achievement of these goals, with regular, transparent reporting on progress. We are building organizational capacity to stay abreast of evolving climate intelligence, enabling a coherent and proactive business strategy to manage risks and harness emerging opportunities. Compliance with all applicable environmental legislation and regulations remains a priority. We actively highlight our climate initiatives and track progress across

multiple programs and indices, including disclosures to forums such as CDP and the United Nations Global Compact. Governance is reinforced by a multidisciplinary ESG steering committee comprising senior management representatives that directs sustainability strategy, risk oversight, provides updates to the board and executive leadership, and supports implementation throughout the organization. Our Environment, Health and Safety team periodically assesses performance against climate targets, reporting outcomes to the ESG committee, management, and board for review and guidance.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☒ Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

Firstsource Solutions is an active member of the United Nations Global Compact (UNGC) since March 14, 2024. This collaboration represents a major step in their commitment to sustainable business practices and corporate responsibility aligned with global standards. By joining the UNGC, Firstsource reinforces its dedication to four key areas: Human Rights Labor Standards Environment Anti-Corruption

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

☒ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The collaboration sees Firstsource working alongside stakeholders, peers, and the United Nations Global Compact to innovate and lead on sustainability issues, embedding environmental stewardship, social responsibility, and transparency at the core of their organizational values. This is further supported by their ESG policies, alignment with the UN Sustainable Development Goals (SDGs), and participation in various reporting frameworks including CDP and TCFD. In essence, Firstsource's UNGC collaboration underlines their long-term commitment to responsible business conduct, ethical governance, and sustainability leadership, contributing positively to their communities and broader environmental goals.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

675512

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The aim behind Firstsource Solutions Limited funding and participating in the United Nations Global Compact (UNGC) is to align its business practices with global sustainability principles and demonstrate a strong commitment to responsible corporate citizenship. By being a UNGC participant, Firstsource seeks to: Embed the UNGC's 10 Principles on human rights, labor, environment, and anti-corruption within its operational and strategic framework, thereby ensuring ethical and sustainable business conduct. Advance the UN Sustainable Development Goals (SDGs) through its environmental, social, and governance (ESG) initiatives, reinforcing its dedication to broader societal and environmental improvement. Enhance its reputation and global credibility as a sustainability-conscious company, which is increasingly important to investors, customers, and other stakeholders in ESG-driven markets. Access resources, tools, training, and partnerships offered by the UNGC to effectively implement and report on sustainability strategies. Prepare for evolving regulatory and reporting requirements related to climate change and corporate sustainability (such as the EU's CSRD and US SEC climate disclosure rules), improving risk management and long-term business resilience. Drive innovation and business growth by leveraging sustainability as a competitive advantage and identifying new opportunities aligned with global sustainability trends.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

- ☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

- ☒ Paris Agreement
☒ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

- ☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific

- ☒ Other trade association in Asia and Pacific, please specify :NASSCOM

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- ☒ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Firstsource actively partners with NASSCOM Foundation to drive impactful climate and environmental initiatives. Together, they support innovative projects like urban regeneration, including the use of the Miyawaki forest technique in various Indian cities, which accelerates natural forest growth and enhances urban biodiversity to counteract the effects of climate change. This collaboration reflects Firstsource's commitment to leveraging technology and community engagement for meaningful environmental impact. By joining forces with NASSCOM, Firstsource is reinforcing its sustainability agenda, aligning with global climate imperatives, and fostering scalable nature-based solutions that contribute to carbon sequestration and ecosystem restoration. Through such partnerships, Firstsource amplifies its efforts in climate resilience, supporting the broader transition to a net-zero and sustainable future.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

1475000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

With the world facing increasing climate extremes such as global warming, heatwaves, and floods, organizations and global leaders are recognizing the urgent need to address climate change risks. Firstsource is also advancing its own climate commitments aligned with global standards and science-based targets to become Net Zero by 2050. The National Association of Software and Service Companies (NASSCOM), a leading Indian trade association for the technology industry, plays a pivotal role in advancing environmental sustainability through policy advocacy, skill building, and research & development. NASSCOM collaborates closely with Central and State governments to influence technology policy and regulations that foster sustainable growth. Firstsource actively supports NASSCOM's initiatives and engages with relevant stakeholders to integrate environmental considerations into technology and business strategies. By partnering with NASSCOM and leveraging technological innovation, Firstsource is accelerating its emission reduction efforts, strengthening climate resilience, and contributing to India's broader transition to a low-carbon economy.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

[Add row]

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

Select from:

☒ Yes

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

Row 1

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ☒ GRI
- ☒ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|--|---|
| ☒ Governance | ☒ Water accounting figures |
| ☒ Emission targets | ☒ Content of environmental policies |
| ☒ Emissions figures | |
| ☒ Risks & Opportunities | |
| ☒ Value chain engagement | |

(4.12.1.6) Page/section reference

1-249

(4.12.1.7) Attach the relevant publication

ESG Report 2024-25.pdf

(4.12.1.8) Comment

The Firstsource Solutions Limited (FSL) ESG report for FY 2024-25 demonstrate a comprehensive and robust approach to environmental metrics, reflecting strong progress and strategic integration across their operations: Key Environmental Metrics and Achievements Greenhouse Gas (GHG) Emissions: Firstsource has achieved significant reductions, with a 68.97% decrease in Scope 1 emissions and a 7.01% reduction in Scope 2 emissions compared to the previous year, showing effective energy and operational management. Climate Risk Management: The company adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework, conducts comprehensive climate risk assessments, and aligns with the Science Based Targets initiative (SBTi), validating their emissions reduction plan. Energy and Resource Efficiency: Initiatives for energy optimization, rainwater harvesting, water reuse, elimination of single-use plastics, and waste segregation exemplify Firstsource’s resource stewardship embedded in their Quality, Occupational Health & Safety, Environment and Energy (QHSEE) management systems. Climate Risk Management: The company adopts the Task Force on Climate-related Financial Disclosures (TCFD) framework, conducts comprehensive climate risk assessments, and aligns with the Science Based Targets initiative (SBTi), validating their emissions reduction plan. Energy and Resource Efficiency: Initiatives for energy optimization, rainwater harvesting, water reuse.

[Add row]

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

[Fixed row]

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☒ SSP2

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

Finance and insurance

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

Stakeholder and customer demands

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

Regulators, legal and policy regimes

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

Relevant technology and science

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

Direct interaction with climate

- ☒ On asset values, on the corporate
- ☒ Perception of efficacy of climate regime

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

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In the SSP2 (“Middle of the Road”) scenario, Firstsource applies several key assumptions and considers important uncertainties, based on disclosures in TCFD report- Major Assumptions- Socioeconomic Trends: The world continues along historical patterns in population growth, economic development, and technology adoption—no major disruptions or rapid decarbonization breakthroughs are assumed. Policy Environment: Climate-related policies and regulations develop gradually and unevenly across regions, without strong or coordinated global intervention. Mitigation & Adaptation: Some emissions mitigation actions are taken, but they are insufficient to limit global warming below 2°C. Adaptation capacity improves moderately, but persistent inequalities and vulnerabilities remain. Physical Risks: Both acute climate events (e.g., storms, floods) and chronic, long-term changes (heatwaves, water stress) may increase, affecting business operations, supply chains, and infrastructure exposure. Business Impact: Projections for service demand, climate impacts on assets, and regulatory exposure use gradual/incremental change, not rapid transformation. Key Uncertainties Considered- Severity and Frequency of Physical Risks: The intensity and regularity of extreme weather events may be underestimated or overestimated due to uncertainties in climate modeling and regional factors. Pace of Policy Change: New regulations, such as carbon pricing or stricter disclosure rules, could emerge unexpectedly or differently across jurisdictions, impacting business costs and compliance. Market Shifts: Customer and investor expectations may change more aggressively than forecast, driving higher demand for sustainability performance or new products. Data Limitations: The scenario depends on modelled climate projections, emissions data, and regional socioeconomic exposures, all of which contain inherent uncertainties. Technology Evolution: Breakthroughs or disruptions in clean technology, energy efficiency, or adaptation strategies may occur, altering both risks and opportunities beyond SSP2’s current assumptions.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource’s use of the SSP2 (“Middle of the Road”) scenario in its climate risk analysis is grounded in its representation of a plausible, balanced trajectory for global development and climate action. Rationale for Scenario Choice Plausibility: SSP2 reflects the most likely socioeconomic pathway under current trends, assuming gradual policy and technology evolution without extreme shifts, making it a credible baseline for medium- to long-term planning. Relevance to Business: This scenario accounts for moderate climate action—neither rapid decarbonization nor unchecked emissions growth—which matches Firstsource’s global operating environments where regulatory and technological change is uneven. Stakeholder Alignment: It aligns with expectations from frameworks like TCFD and SBTi, which recommend assessment under at least one “business-as-usual” or moderate scenario to inform resilient strategies and disclosures. Risk Assessment Utility: SSP2 enables comprehensive analysis of both physical and transition risks across a spectrum of geographies, supporting the identification of vulnerabilities, incremental adaptation needs, and climate resilience opportunities without relying on best- or worst-case extremes.

Water

(5.1.1.1) Scenario used

Water scenarios

☒ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The data used to analyze the different scenarios of water-related risks is sourced from WWF Risk Filter Suite. The analysis here is dependent on the quality and comprehensiveness of the datasets available within the tool.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource using the WWF Aqueduct water scenario for water risk assessment as follows: Industry-Leading Assessment Tool: WWF Aqueduct is a globally recognized, science-based tool that provides robust, granular, and actionable data on water stress, availability, and quality risks, aligning with best practices in corporate water stewardship. Enhanced Risk Identification: Aqueduct scenarios enable Firstsource to identify and quantify water-related physical risks across its global operational sites with greater spatial and temporal resolution than generic climate models. Complement to Climate Scenarios: Using Aqueduct water scenarios alongside broader climate scenarios (SSP2, SSP5) allows more comprehensive coverage of water-specific risks, supporting detailed operational and supply chain risk management. Regulatory and Stakeholder Alignment: The tool supports compliance with water-related regulatory requirements, aligns with expectations of investors and sustainability frameworks (e.g., CDP Water, WRI), and meets stakeholder demand for transparent, data-driven water risk disclosures. Proactive Water Management: The scenarios underpin strategic water risk mitigation, resource efficiency planning, and business continuity measures, reinforcing Firstsource's commitment to sustainable resource management despite low water consumption. Supports Long-Term Resilience: Aqueduct helps project water risks under multiple future scenarios, enabling Firstsource to embed adaptive strategies for water sustainability as part of its Enterprise Risk Management and ESG roadmap.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- ☒ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- ☒ SSP5

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 4.0°C and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2040

☒ 2070

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Changes in ecosystem services provision

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

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ Perception of efficacy of climate regime

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

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

For the SSP5 ("Taking the Highway") scenario in Firstsource's climate risk analysis, the following assumptions and uncertainties are considered based on TCFD report- Assumptions Rapid Economic and Technological Growth: Assumes fast-paced economic growth powered by technological innovation, but heavily dependent on fossil fuels without sufficient early climate policies. Delayed Climate Action: Climate mitigation efforts are postponed, leading to high greenhouse gas emissions and overshoot of global temperature targets. Reliance on Technology and Geoengineering: Confidence in advanced technologies and geoengineering solutions to manage severe climate impacts and environmental challenges. High Physical Risks: Increased frequency and severity of extreme weather events such as heatwaves, floods, and storms impacting operations and infrastructure. Transition Risks: Abrupt regulatory and market shifts when the delayed transition to a low-carbon economy finally occurs, potentially causing disruption and disruptions to business models and supply chains. Uncertainties- Magnitude and Timing of Climate Impacts: The intensity and progression of physical risks depend on complex climate feedbacks and are inherently uncertain. Effectiveness of Carbon Removal and Geoengineering: Assumptions about the successful deployment and efficacy of technology-based mitigation are uncertain and could vary widely. Policy and Market

Evolution: The timing, stringency, and global coordination of climate policies remain unpredictable, influencing transition risk exposure. Technological Breakthroughs: Potential for unanticipated rapid advances or failures in clean energy, efficiency, and adaptation technologies affects risk projections. Economic and Social Responses: Societal adaptations, behavioral changes, and economic resilience can modify risk outcomes but are difficult to forecast precisely.

(5.1.1.11) Rationale for choice of scenario

The Representative Concentration Pathway (RCP) 8.5 represents a high-emission, “business-as-usual” scenario where no substantial efforts are made to reduce greenhouse gas emissions. It assumes continued reliance on fossil fuels, minimal technological intervention, and limited international cooperation on climate action. This scenario projects the worst-case outcomes, where global temperature rise and physical risks—such as extreme heat, floods, and other weather extremes—are significantly more severe. RCP 8.5 is critical for Firstsource to understand the maximum potential impact of climate change on its global operations, enabling the company to assess and develop extreme resilience strategies and adaptation plans. By comparing RCP 8.5 with moderate scenarios like RCP 4.5, Firstsource can comprehensively gauge the range of physical risks under varying degrees of climate action, supporting robust short-term and long-term business continuity and sustainability planning.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :Nationally Determined Contributions (NDC)

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

- ☒ Market
- ☒ Reputation
- ☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2025
- ☒ 2030
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

This scenario foresees that currently pledged unconditional NDCs are implemented fully, and respective targets on energy and emissions in 2025 and 2030 are reached in all countries. Emissions decline but lead nonetheless to 2.6 °C of warming associated with moderate to severe physical risks. Transition risks are relatively low.

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource choosing the Nationally Determined Contributions (NDCs) scenario in its climate risk assessment is as follows: Reflects Current Climate Commitments: The NDCs scenario models the global emissions trajectory based on the climate pledges and commitments countries have currently submitted under the Paris Agreement, providing a realistic near-term emissions pathway. Baseline for Progress Tracking: It serves as a benchmark to evaluate the effectiveness of existing policies and measures versus the ambition needed to meet longer-term climate goals, helping Firstsource understand potential gaps and risks if stronger action is delayed. Transition Risk Insights: The scenario enables analysis of risks associated with a world where current commitments are insufficient, potentially leading to more stringent policies or market adjustments later, which may affect Firstsource's operations and compliance landscape. Stakeholder Relevance: As regulators, investors, and customers increasingly scrutinize alignment with NDCs and national policies, assessing this scenario demonstrates Firstsource's responsiveness to prevailing policy environments and stakeholder expectations.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ NGFS scenarios framework, please specify :Delayed transition

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

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

Regulators, legal and policy regimes

☒ Level of action (from local to global)

☒ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

The rationale for Firstsource choosing the Delayed Transition scenario in its climate risk analysis is as follows: Captures Transition Shock Risks: The scenario models the impacts of delayed climate policy and mitigation action, leading to a sudden, abrupt shift to low-carbon pathways later, which can cause severe and rapid

transition risks for businesses. *Risk Awareness: It reflects potential regulatory, market, and technological disruptions resulting from lagged action, helping Firstsource identify vulnerabilities in its operations and supply chains related to compliance costs, stranded assets, and operational adjustments. Resilience Planning: Including this scenario enables stress testing of Firstsource's climate strategies under conditions of heightened volatility and disruption, informing adaptive risk mitigation and contingency planning. Balanced Scenario Portfolio: It complements moderate (SSP2) and ambitious (Net Zero 2050) scenarios by illustrating a plausible but challenging pathway that highlights the financial and operational implications of postponing climate action.*

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

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

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☒ Global regulation

☒ Level of action (from local to global)

☒ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

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

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Policy

☒ Market

☒ Reputation

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☒ Global regulation

☒ Level of action (from local to global)

☒ Global targets

☒ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

[Add row]

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

Climate change

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

Select all that apply

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

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Outcomes of physical risk assessment under RCP 4.5 and 8.5 • 3 locations- Skyrise 1 (PH), CDT22 Makati (PH) and Savitha Plaza (IND)- are at the risk of cyclone in the short-term • 3 locations- CDT22 Makati (PH), Fourth Dimension (IND) and Paradigm (IND)- are at the risk of heavy precipitation in the short-term • 3 locations- OTP (IND), Bayline (IND) and Fourth Dimension (IND)- are at the risk of flood in the short-term • 3 locations- BSR (IND), OTP (IND) and Bayline (IND)- are at the risk of facing extreme heat/very hot days in the short- term Outcomes of transition risk assessment: • Policy and Legal Risk does not pose a major risk to FSL at its present locations. However, this could be an emerging risk in the future • Technology Risk poses a risk for Firstsource from rising costs due to adoption of low emissions technologies, unsuccessful investments in new technology and cost of not transitioning to new technologies. • Reputation Risk in the form of decreasing trust among clients and investors • Market Risk in the form of inability to meet customer demand for low carbon IT solutions/services is a risk Mitigation strategies of Firstsource to manage identified risks: • Climate risk assessments are conducted regularly to monitor existing risks and identify any potential risk. • Staff caring initiatives such as hybrid model of working are introduced that protects employees from travelling during extreme climate events. • Energy saving and technology improvement initiatives are introduced such energy efficient cooling systems in Data centers and Hub rooms, carpooling of employees and use of EVs for employee transportation, among other. • Business Continuity Management of Firstsource accounts for climate risks. They will be reassessed and updated when required • Firstsource plans to increase its current engagement with stakeholders across the value chain such as distributors, customer, employees, suppliers to build awareness on climate change issues, support them in conducting risk assessments and planning for adaptation, implementing adaptation measures.

Water

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

Select all that apply

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

☒ Other, please specify :Facility and Resource Management: Insight into water availability and stress guides water conservation efforts, efficiency programs, and infrastructure investments in offices and data centers to reduce consumption and wastewater generation.

(5.1.2.2) Coverage of analysis

Select from:

☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Firstsource has conducted a detailed water risk assessment across multiple operational locations, including key centers in India and other geographies, using WRI Aqueduct Risk Tool. The assessment covers physical, regulatory, and reputational water risks under varying climate scenarios and timeframes. Physical risks have been categorized into water scarcity, flooding and ecosystem services degradation. The baseline assessment indicates that some locations demonstrate medium water-related risk while others are already experiencing high risk, underscoring the varying degrees of vulnerability. Scenario analyses for 2030 and 2050 show increasing water risks, particularly in cities facing acute water stress and flooding challenges. For example, while certain centers show resilience, others trend toward extreme high risk, necessitating urgent and targeted mitigation efforts. To address these challenges, Firstsource is proactively implementing water management strategies including water conservation technologies, rainwater harvesting, wastewater recycling, and infrastructure upgrades (at the mercy of Landlords) designed to enhance operational resilience and sustainable water management. These initiatives align with our commitment to environmental responsibility and support our broader climate adaptation and sustainability goals.

[Fixed row]

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

(5.2.1) Transition plan

Select from:

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

(5.2.3) Publicly available climate transition plan

Select from:

☒ No

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

Select from:

☒ No, but we plan to add an explicit commitment within the next two years

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

While we acknowledge the urgent need for global decarbonization and are actively pursuing sustainability goals, our organization does not currently make an explicit commitment to cease all spending and revenue generation from activities that contribute to fossil fuel expansion for the following reasons: Operational Transition and Industry Realities: Many industries, including ours, are transitioning toward more sustainable energy sources. However, the reality of our current operational framework means that some reliance on fossil fuels remains necessary in the short to medium term. Immediate cessation of activities related to fossil fuel expansion could disrupt essential business operations, potentially affecting the communities and stakeholders who depend on the services and products we provide. Long-term Energy Transition Strategy: Our organization has committed to a responsible energy transition strategy that balances environmental sustainability with economic stability. This includes significant investment in renewable energy projects, energy efficiency improvements, and carbon-reduction initiatives. Phasing out fossil fuel-related activities must be gradual to ensure a just and equitable transition for our workforce, suppliers, and customers. Commitment to Reducing Emissions: While we have not explicitly committed to cease all activities related to fossil fuel expansion, we are firmly committed to achieving significant reductions in our carbon footprint. This includes setting science-based targets, adopting renewable energy technologies, and enhancing the sustainability of our operations. These efforts are aligned with global climate goals and represent our contribution to a net-zero future. Evolving Policy and Regulatory Landscape: We continue to monitor the evolving policy and regulatory landscape around fossil fuels and decarbonization. Our approach remains flexible and adaptive to these developments, ensuring that we can respond appropriately to any shifts in the market or regulatory environment.

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

Select from:

☒ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

As a listed company, we meet with our key shareholders on a regular basis - including those with an ESG focus - which enables us to collect their feedback on our strategy and financial/extra-financial performance. In 2021, we published an ESG policy which includes strong commitments to reduce our carbon footprint. Firstsource has committed to SBTi and Net-Zero target. Our policy was notably built by leveraging the outcome of a process surveying our various stakeholders. We conducted then an ESG roadshow to gather feedback from investors, which appeared to be very positive. We strive to maintain a constant dialogue with our shareholders through frequent one-to-one or group meetings, quarterly analyst calls and subsequent roadshows, and many investor conferences attended throughout the year. We are at its nascent stage of Low Carbon Transition plan and ensures to collect feed-back from our shareholders on the contents of transition plan. Our

intention is to become a net zero emissions business by 2050, supported by the goal to reduce absolute Scope 1 and 2 emissions by 67.2% by 2035 in line with a 1.5-degree pathway. Shareholders are provided with regular updates on the Company's progress on climate-related goals and targets. In our TCFD Report for FY24-25, we provide further details about our climate strategy, goals, and targets. These are circulated among our shareholders.

(5.2.9) Frequency of feedback collection

Select from:

☒ More frequently than annually

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

Apart from energy use, the vast majority of our emissions are our Scope 3 emissions, in particular commuting emissions and the purchase of good and services. Transitioning to a lower-carbon business or Net Zero business will involve a complex undertaking of various dependencies such as policy and regulation, technological advancements, economic factors, infrastructure development and even industry focus. In certain parts of the world where we operate such as Asia for example, renewable energy is not readily available comparing it to the general European region. This already restricts our ability to make the necessary transition towards RE. While we do expect transportation/mobility to become less carbon intensive in the next 5-10 years, regions where we have a significant headcount may undergo this transition on a more extended time given economic considerations. Maturity in environmental awareness and action also varies across industries and countries and we recognize the role we need to play to accelerate our supply chain's environmental progress. Overall, our transition plan hinges on a number of interrelated factors and we recognize that accomplishing this requires a broad range of strategies and actions across the different sectors of society. We assume that market conditions will play a major role, particularly in the widespread adoption of electric vehicles (EVs) and other ESG offerings. Collaboration with stakeholders, including suppliers and customers is crucial for attaining 90% reduction in Scope 3.

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

Compared to the base year, Firstsource has achieved a 100% absolute reduction in Scope 1 emissions compared to the base year FY 2024-25. Additionally, there has been a significant increase of 163.87% in renewable energy usage over the same period, reflecting considerable progress in energy transition and carbon footprint reduction efforts. This demonstrates Firstsource's strong commitment and measurable progress toward its Science Based Targets and Net Zero ambitions.

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

Select all that apply

☒ Plastics

☒ Water

☒ Biodiversity

☒ Other, please specify :Waste

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

Firstsource has identified its most significant impacts on biodiversity as stemming from land use associated with the buildings and facilities we lease on globally, and energy use which affects biodiversity through associated emissions and pollution. In alignment with this understanding, we plan to articulate a clear biodiversity vision focused on restoring habitats and enhancing biodiversity, particularly in regions where our operations have a measurable ecological footprint. As part of our climate and biodiversity action plans, beyond comprehensive emissions reduction strategies, Firstsource is committed to nature-based solutions such as reforestation and tree-growing initiatives. We aim to contribute meaningfully to ecosystem restoration locally and globally, supporting projects that promote habitat recovery and biodiversity conservation around our facilities. Regarding water stewardship, Firstsource acknowledges varying water availability across its global footprint and the need for responsible consumption. While our operations are low in water intensity, we are committed to reducing water use by 50% by 2030. Our transition plan incorporates investments in water-saving technologies such as waterless urinals, sensor installations, and low-flush cisterns. These water-efficient solutions are integrated into our Sustainable Building Standards, underscoring our dedication to conserving freshwater resources and protecting water-stressed communities. Water sustainability is critical, and we plan to have initiatives to reduce water consumption and improve efficiency in water-stressed regions we work. Waste and Circular Economy: We are reducing waste through the adoption of circular economy principles, such as recycling, reuse, and waste-to-energy initiatives. Our goal is to minimize landfill waste and promote sustainable resource use, reducing our environmental footprint. Renewable Energy Integration: A key pillar of our climate transition is the shift toward renewable energy sources. We are investing in RE other clean energy technologies to power our operations, reducing dependency on fossil fuels and mitigating air pollution. By addressing these environmental issues within our climate transition plan, we ensure that our strategy not only meets climate targets but also protects and enhances the natural world upon which we depend.

[Fixed row]

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

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

Select from:

☒ Yes, both strategy and financial planning

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

Select all that apply

☒ Products and services

☒ Upstream/downstream value chain

☒ Investment in R&D

☒ Operations

[Fixed row]

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

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

As global stakeholders increasingly face challenges related to climate change, water scarcity, and sustainability, Firstsource is proactively evolving its offerings to address these critical environmental issues. Understanding that clients demand innovative, scalable, and technology-driven solutions to meet their environmental commitments, Firstsource has embedded sustainability at the core of its product and service strategy. Leveraging our AI-first UnBPO™ platform and proprietary technologies, we co-create customized solutions that drive operational efficiency, reduce carbon footprints, and enhance resource management for clients across diverse industries such as healthcare, banking, and telecommunications. Our initiatives include digitization and automation projects that significantly lower energy consumption and waste while accelerating clients' transitions to low-carbon operations. Firstsource's sustainability-integrated service suite includes ESG reporting and disclosure support aligned with global frameworks like GRI, CDP, and TCFD. Our forward-looking data and analytics capabilities empower clients with actionable insights for carbon management, climate risk assessment, and sustainable supply chain optimization. Furthermore, we are expanding renewable energy sourcing and electric vehicle integration within our operations, demonstrating real-world leadership while enabling clients to replicate these models. We actively collaborate with partners and invest in AI-powered innovations—such as GenAI co-pilots for enhanced process automation and compliance—to meet evolving regulatory and stakeholder expectations. These solutions are designed to be modular, scalable, and adaptable to diverse client needs and geographies. Environmental risks and opportunities also drive our strategic investments in energy-efficient infrastructure, paperless workflows, and water stewardship initiatives. By embedding sustainability into our core business, Firstsource creates long-term value, mitigates risks, and opens new avenues for growth in the green economy, ensuring we remain future-ready and aligned with the global shift toward sustainable business transformations.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change
- ☒ Water

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

At Firstsource, we recognize that our suppliers play a critical role in supporting our operations and sustainability ambitions. While many suppliers provide essential goods and services indirectly enabling our business, the potential climate risks and opportunities within the supply chain are actively managed to mitigate any material impacts. As part of our commitment to responsible sourcing and sustainable supply chain management, Firstsource mandates that all suppliers complete a comprehensive ESG questionnaire. This tool collects detailed information on suppliers' environmental, social, and governance practices, including climate change-related actions and disclosures. By systematically assessing suppliers through this ESG screening process, Firstsource ensures alignment with our sustainability standards and encourages continuous improvement. We also engage suppliers through education and capacity-building programs on sustainability topics, promoting adoption of low-carbon technologies and environmentally sound practices. These efforts sustain transparency, build resilience across the supply chain, and reinforce our overall commitment to environmental stewardship and stakeholder value creation.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

We have identified climate-related physical risks due to cyclones and temperature rise and transition risks due to emerging regulations and changing expectations of customer and stakeholders which could impact our financials like revenue, opex and assets. Water-related risks such as depletion of ground water sources and surface water levels, floods, water stress possess threat in short- and medium-term affecting revenue and opex. Water-related aspects such as water withdrawal intensity reduction, implementation of WASH services across direct operations, investments in R&D capabilities to improve water-efficiency etc are incorporated into our long-term business strategy.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

Firstsource has established a robust Business Continuity Management System (BCMS) aligned with ISO 22301 standards, ensuring resilient operations across its global footprint. With a structured approach to risk assessment and response, the BCMS integrates identified climate-related risks such as extreme weather events—including cyclones, floods, and heatwaves—into comprehensive disaster recovery protocols. This framework enables Firstsource to maintain high levels of business continuity, minimizing service disruption and protecting workforce well-being during adverse conditions. Recognizing the critical role of energy in our operations, especially as increased cooling demands arise during extreme heat, Firstsource is actively transitioning to low-carbon, renewable energy solutions in line with its Science Based Targets initiative (SBTi). These efforts enhance operational resilience and reinforce our commitment to sustainable business practices. Our BCMS and climate action initiatives together position Firstsource to effectively navigate evolving environmental challenges while delivering uninterrupted service excellence.
[Add row]

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

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

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

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

Throughout our Climate Risk and Opportunity analysis process, Firstsource continuously identifies and assesses the likelihood and potential severity of climate-related risks and opportunities, enabling agile adjustments to our financial planning. On the risk front, this has manifested in several operational areas. For instance, our insurance expenses reflect the increased necessity for proactive contingency planning to mitigate impacts from events such as flooding and cyclones. Additionally, our Business Continuity teams have expanded and matured, strengthening our capacity to respond effectively to climate-related disruptions. Conversely, we recognize significant opportunities in the transition towards a low-carbon economy. Consequently, Firstsource has increased capital expenditure on renewable energy projects and energy-efficient technologies such as advanced PC power management, LED lighting upgrades, and sophisticated HVAC controls. We have also invested in water-saving technologies, aligning with our commitment to reduce water intensity by 50% by 2030. This integrated approach ensures that environmental risks are managed prudently while leveraging emerging opportunities to accelerate our sustainability journey.

[Add row]

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

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: ☒ No, but we plan to in the next two years

[Fixed row]

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

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

0

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

5

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

5

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

5

(5.9.5) Please explain

Firstsource's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) remain low and stable, reflecting the company's low water dependency as a business process management provider. In FY2023-24, OPEX related to water stayed steady, with only minor investments in efficiency upgrades and no significant

operational spikes. For FY2024-25, Firstsource anticipates continued stability or a slight decrease in both CAPEX and OPEX due to ongoing efficiency measures. This reflects a strategic, risk-aware approach to water management, signaling low exposure to water-related financial risks and a proactive commitment to sustainability. We are expecting an increase in CAPEX investment because of the transition to water saving technologies as we slowly align our buildings to our internal Sustainable Building Standards. In terms of OPEX, we do expect an increase in expense as we expand and take on more buildings.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

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

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

☒ Not an immediate strategic priority

(5.10.4) Explain why your organization does not price environmental externalities

We believe we currently have an emissions reduction roadmap and internal engagement strategy that will allow us to meet our 2030 carbon reduction commitments. Our major electricity usage is for the operations which consist of software development and running the data servers which are hosting these software's. We reduce our impact of electricity usage by ensuring transition to using more renewable electricity and implementing energy management projects. Since our progress towards our Net Zero goal is progressing in a structured manner, we do not see the need to price our carbon emissions as an immediate strategic priority, however we are working on Internal Carbon pricing soon.
[Fixed row]

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

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

[Fixed row]

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

Climate change

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

Select from:

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

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

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

☒ Dependence on ecosystem services/environmental assets

☒ Other, please specify :We have a ESG scorecard basis which our vendors are assessed on an annual basis, some of the parameters are: Greenhouse Gas Emissions, Energy Usage, Water Management, Waste Management, Materials, Transportation, and SBTi and Net-Zero

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

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

Firstsource assesses and classifies its suppliers extensively based on their environmental and social impacts. In FY2024-25, the company assessed over 150 suppliers, representing 85% of its total procurement spend. This reflects a robust supplier ESG assessment process integrated into the procurement lifecycle, including supplier self-assessments using an ESG scorecard and adherence to the Sustainable Supply Chain Policy. Spend is the primary consideration and threshold for supplier assessment.

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

Select from:

☒ 100%

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

150

Water

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

Select from:

☒ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

Plastics

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

Select from:

☒ No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

[Fixed row]

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

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☒ Procurement spend

(5.11.2.4) Please explain

Firstsource prioritizes which suppliers to engage with on environmental issues to ensure the most significant benefits and impact. This prioritization is based on several criteria outlined in our Sustainable Supply Chain Policy and Supplier Code of Conduct: We focus primarily on key suppliers who represent a substantial portion of our procurement spend, ensuring efforts target those with the greatest environmental and social impact potential. Top suppliers are required to complete

ESG self-assessments and meet minimum sustainability standards through our supplier screening questionnaire and ESG scorecard. Suppliers who fall below the set threshold are given time and support to improve to our standards, with special CFO approval.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☒ Other, please specify :water is currently not a prioritized factor in our supplier assessment or procurement evaluations.

(5.11.2.4) Please explain

At Firstsource, water consumption and water-related risks are recognized as important environmental considerations within our broader sustainability framework. However, given the nature of our business process services and its relatively low water intensity, water is currently not a prioritized factor in our supplier assessment or procurement evaluations. Our operations primarily utilize leased office spaces where water supply and management are overseen by landlords or utility providers. Additionally, we have implemented water conservation initiatives within our facilities, such as sensor-based taps, rainwater harvesting, and recycled water use for non-potable purposes, further minimizing water-related impacts internally. Supplier ESG assessments focus on more material environmental and social risks identified through our comprehensive materiality analysis, such as greenhouse gas emissions, energy use, labor standards, data privacy, and responsible sourcing. We continuously monitor the evolving regulatory landscape and stakeholder expectations regarding water stewardship. As part of our commitment to integrating sustainability throughout the value chain, we remain open to enhancing our supplier engagement and prioritization criteria on water issues as water-related risks become more significant.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ No, we do not prioritize which suppliers to engage with on this environmental issue

(5.11.2.3) Primary reason for no supplier prioritization on this environmental issue

Select from:

☒ Other, please specify :Our direct plastic consumption and plastic-related impacts within our supply chain are limited.

(5.11.2.4) Please explain

At Firstsource, we recognize the environmental challenges associated with plastic waste globally. However, given the nature of our business as a business process outsourcing service provider, our direct plastic consumption and plastic-related impacts within our supply chain are limited. As part of our supplier assessment and sustainable procurement approach, we focus primarily on the most material ESG risks relevant to our operations and value chain. These include areas such as greenhouse gas emissions, energy use, labor practices, data security, and responsible sourcing. Currently, plastic management is not a prioritized criterion in our supplier evaluations due to the low direct plastic exposure and limited plastic-related procurement within our vendor base. Nevertheless, we remain committed to continuously reviewing our sustainability priorities in alignment with evolving stakeholder expectations and regulatory developments. Should plastics become a more significant environmental risk or business opportunity within our supply chain, we are open to integrating plastic-related criteria into our supplier engagement and assessment frameworks.

[Fixed row]

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

Climate change

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

Select from:

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

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

Select from:

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

(5.11.5.3) Comment

https://www.firstsource.com/sites/default/files/2025-03/Sustainable-Supply-Chain-Policy_V1.0-19th-March.pdf; https://www.firstsource.com/sites/default/files/2025-03/Supplier-Code-of-Conduct_V1.0-19th-March.pdf; Firstsource requires its suppliers to meet environmental requirements as part of the purchasing process. This commitment is articulated through the Sustainable Supply Chain Policy and is embedded into supplier contracts and procurement processes. Suppliers must comply

with relevant environmental laws and regulations as applicable to their region and operations. Environmental standards in areas such as emissions reduction, resource efficiency (energy, water), waste management (reduce, reuse, recycle principles), and biodiversity conservation are mandatory. Firstsource assesses suppliers using an ESG scorecard covering environmental, social, and governance criteria, strongly emphasizing environmental stewardship. Suppliers undergo periodic ESG assessments and sustainability training to enhance their environmental performance. Contracts with suppliers explicitly include environmental requirements aligned with Firstsource's overall ESG goals, including supporting efforts to achieve Net Zero emissions by 2050. Non-compliance with environmental requirements is addressed through corrective actions, including potential contract termination.

Water

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

Select from:

☒ No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.3) Comment

Firstsource's supplier assessments focus on broader ESG parameters such as greenhouse gas emissions, labor standards, data privacy, and responsible sourcing. Given Firstsource's low water intensity business model, water-specific environmental criteria have not been a prioritized requirement in supplier onboarding or evaluation. However, Firstsource actively engages suppliers on sustainability and encourages improvements aligned with overall environmental stewardship. The company also monitors evolving regulatory and stakeholder expectations, remaining open to incorporating more targeted water-related requirements into supplier assessments if water risks become more material in the future.

[Fixed row]

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

Climate change

(5.11.6.1) Environmental requirement

Select from:

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

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

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

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

Select from:

- ☒ 76-99%

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

Select from:

- ☒ 76-99%

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

Select from:

- ☒ 76-99%

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

Select from:

- ☒ 76-99%

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

Select from:

- ☒ Other, please specify :Approximately 85% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements.

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) Comment

Sustainable Supply chain is one of the key aspects of our business performance & our priorities include water stewardship, compliance etc. We have defined a Sustainable Supply Chain Management Policy (SSCM) which clearly lays out guidelines for the Supplier Code of Conduct (SCoC) through which we bind all our suppliers to follow minimum ESG standards. All suppliers are expected to abide by the SSCM policy & SCoC while demonstrating commitment to incorporate best practices & continuous improvement in their activities & processes beyond regulatory compliance. We engage with our suppliers in tracking, monitoring, reviewing & analyzing their water-related aspects (including, water risks). These engagements include supplier assessments on ESG, capacity building workshops (to enhance their sustainability capabilities) etc. & help us understand the water security risks while encouraging them to follow robust water stewardship practices surpassing most compliance standards.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification
- ☒ Supplier scorecard or rating

☒ Supplier self-assessment

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ Other, please specify :Approximately 85% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements. This coverage ensures that the majority of our procurement expenditure is governed by strong environmental standards, embedded

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) Comment

The Sustainable Supply Chain Management (SSCM) Code of Conduct (CoC) at Firstsource applies to all suppliers, vendors, contractors, and partners providing products and services to the company. This policy is embedded in all procurement agreements, requiring suppliers to adhere to the minimum standards of social, ethical, and environmental conduct outlined in the Firstsource SSCM Code of Conduct. Key areas of focus include sustainable supplier selection, compliance with applicable laws and regulations, provision of sustainability-related training, and rigorous risk management addressing climate and other ESG risks. Firstsource conducts regular audits of suppliers against ESG criteria and maintains clear remediation processes to address any gaps. We actively engage in collaborative initiatives with public and private organizations—including UN agencies, government bodies, and NGOs—to advance sustainability across the supply chain and community investments. Preference is given to suppliers that have implemented robust management systems encompassing policies, accounting and reporting mechanisms, and continuous improvement practices. These suppliers are encouraged to provide external validation of their environmental performance. Additionally, Firstsource has set an ambitious target to have at least 20% of key suppliers establish science-based emissions reduction targets aligned with the Science Based Targets initiative (SBTi).

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Setting a low-carbon or renewable energy target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

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

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ Other, please specify :Approximately 85% of our tier 1 suppliers by procurement spend are required to comply with our environmental requirements. This coverage ensures that the majority of our procurement expenditure is governed by strong environmental standards, embedded

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) Comment

The Sustainable Supply Chain Management (SSCM) Code of Conduct (CoC) at Firstsource applies to all suppliers, vendors, contractors, and partners providing products and services to the company. This policy is embedded in all procurement agreements, requiring suppliers to adhere to the minimum standards of social, ethical, and environmental conduct outlined in the Firstsource SSCM Code of Conduct. Key areas of focus include sustainable supplier selection, compliance with applicable laws and regulations, provision of sustainability-related training, and rigorous risk management addressing climate and other ESG risks. Firstsource conducts regular audits of suppliers against ESG criteria and maintains clear remediation processes to address any gaps. We actively engage in collaborative initiatives with public and private organizations—including UN agencies, government bodies, and NGOs—to advance sustainability across the supply chain and community investments. Preference is given to suppliers that have implemented robust management systems encompassing policies, accounting and reporting mechanisms, and continuous improvement practices. These suppliers are encouraged to provide external validation of their environmental performance. Additionally, Firstsource has set an ambitious target to have at least 20% of key suppliers establish science-based emissions reduction targets aligned with the Science Based Targets initiative (SBTi).

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Waste and resource reduction and material circularity

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

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

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

Select from:

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

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) Comment

Firstsource requires its suppliers to meet stringent environmental criteria as part of the purchasing process, covering compliance with relevant laws, energy efficiency, emissions reduction, waste management, water stewardship, pollution prevention, and biodiversity protection. Suppliers representing 85% of our tier 1 procurement spend are assessed using an ESG scorecard and undergo regular sustainability reviews, training, and ongoing monitoring. Non-compliance is addressed promptly through corrective actions or contract termination to ensure supply chain integrity. Water-specific assessments are included within these environmental requirements. This robust framework reflects our commitment to proactive risk management and environmental stewardship aligned with our Net Zero by 2050 goal.

[Add row]

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

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

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

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

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

Select from:

☒ 76-99%

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

Select from:

☒ 76-99%

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

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

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

Select from:

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

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

Select from:

☒ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Support suppliers to set their own environmental commitments across their operations

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

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

Select from:

- ☒ 76-99%

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

Success in engaging investors and shareholders is measured through their continued support for our climate transition plan, reflected in investor votes on climate-related resolutions and feedback provided during strategic planning sessions. We also track progress through enhanced investor confidence, as evidenced by the historical CDP scores. A key indicator of success is the level of investor engagement in discussions around our emissions reduction targets, water management strategies, and biodiversity initiatives, as well as their interest in our long-term business resilience. By fostering this engagement, we ensure that investors are aligned with our roadmap for achieving a 1.5°C world, as well as our broader environmental goals, such as reducing water consumption by 50% by 2030 and supporting biodiversity through forest restoration projects. This alignment strengthens investor trust and secures ongoing support for our sustainability initiatives.

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

Select from:

☒ Yes, please specify the environmental requirement :Engagement in water sustainability initiatives.

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

Select from:

☒ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Removal of plastic from the environment

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to measure GHG emissions

☒ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

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

Select from:

☒ 76-99%

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

Additionally, success is reflected in the percentage of Tier 1 suppliers that meet our advanced environmental standards, including their contribution to reducing Scope 3 emissions and improving operational efficiency. By 2030, we aim to ensure that 50% of our procurement spend is with suppliers that meet our 'Advanced Supplier' standards, which include emissions reduction commitments and other ESG factors. Engagement also leads to improved environmental outcomes, such as lower water intensity and enhanced biodiversity protection, particularly in areas where our suppliers operate. Ultimately, this engagement drives our collective progress toward our net-zero emissions target and strengthens the sustainability of our supply chain.

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

Select from:

☒ Yes

[Add row]

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Regular communication and collaboration with suppliers, customers, employees, and communities through formal meetings, forums, surveys, and events to discuss environmental priorities, challenges, and opportunities.

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

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

Other

☒ Other, please specify :Applying a comprehensive stakeholder engagement process supported by grievance mechanisms, feedback channels, and periodic materiality assessments to ensure evolving environmental concerns are addressed.

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 76-99%

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

At Firstsource, we recognize that our commitment to environmental sustainability is not only a moral responsibility but also a strategic necessity. Engaging with our clients on environmental issues is a critical aspect of our sustainability strategy, closely aligning with our corporate values and long-term business objectives. This engagement is guided by three primary drivers: alignment with our organizational mission, the pursuit of continuous improvement in our practices, and the ability to create a distinct competitive advantage in the market. Similarly, our engagement with investors on sustainability is built on strong rationale. Financial incentives, evolving regulatory requirements, strategic advantages, growing investor expectations, long-term value creation, and the imperative for transparency and accountability all reinforce the importance of this practice. As the global business landscape transitions towards sustainable growth, our relationship with investors will increasingly depend on how effectively we navigate, communicate, and lead in the realm of sustainability.

(5.11.9.6) Effect of engagement and measures of success

Engaging with our clients on environmental action amplifies the impact of collective climate efforts and enables us to accelerate progress towards shared sustainability goals at Firstsource. Through this engagement, the company achieved a 68.97% reduction in Scope 1 emissions and a 7.01% decrease in Scope 2 emissions in FY2024 compared to the previous year. Firstsource maintained a high level of supplier engagement with 75% of procurement spend associated with suppliers assessed on environmental and social KPIs. The organization received a 'B' rating in the latest CDP Climate Change disclosure, reflecting strong performance in managing and reducing environmental risks. Employee engagement and retention improvements are evident with a 16.4% decrease in workforce turnover and high employee satisfaction scores. Social impact is measurable through over 15,500 hours of community volunteering contributing to broader sustainability goals. Firstsource was recognized on multiple global sustainability indices, including ranking in the top 96th percentile on the Dow Jones Sustainability Index and being featured in the Sustainability Yearbook. The company employs automated ESG data management tools to track compliance and progress, ensuring continuous improvement.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Regular communication and collaboration with suppliers, customers, employees, and communities through formal meetings, forums, surveys, and events to discuss environmental priorities, challenges, and opportunities.

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

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

Other

☒ Other, please specify :Applying a comprehensive stakeholder engagement process supported by grievance mechanisms, feedback channels, and periodic materiality assessments to ensure evolving environmental concerns are addressed.

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 76-99%

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

As a customer-centric organization, Firstsource is committed to understanding our clients' needs and co-creating customized, scalable, and innovative business solutions that add value to their operations. We also recognize the importance of supporting our clients in addressing environmental challenges, including those related to water, while simultaneously mitigating the impacts of our own operations on water sources. As an environmentally responsible organization, we understand the growing urgency of water conservation and are dedicated to consistently improving efficiency in our water usage. We try to collaborate with our partners on innovative water stewardship projects, such as rainwater harvesting and wastewater recycling, ensuring circular water use where feasible. These efforts not only reduce water-related risks across our value chain but also contribute to creating resilient operations and sustainable growth for both Firstsource and our clients.

(5.11.9.6) Effect of engagement and measures of success

With increasing climate change challenges driving water-related risks such as water stress, droughts, and even rising sea levels, Firstsource is committed to addressing these issues through continuous investments in innovative ideas and sustainable solutions. As a customer-centric organization, we focus on optimizing processes, co-creating business models with clients, and transforming operations to deliver efficiency while embedding environmental responsibility. By applying few measures across our operations and encouraging adoption across our value chain, we aim to build resilience while conserving this critical resource: - Reduction in

water wastage through efficient monitoring and management systems. Mitigation of water-related risks such as local water stress and drought conditions. Reduction in repair and maintenance turnaround times through technology-led fault detection.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ None

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

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

(5.11.9.6) Effect of engagement and measures of success

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Non-profit Organization

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☒ Engage with stakeholders to advocate for policy or regulatory change

- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ None

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

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

(5.11.9.6) Effect of engagement and measures of success

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

[Add row]

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

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' products/services operational emissions

(5.12.5) Details of initiative

Working with our clients on new technical advancements in communications with clients stakeholders allows for reduction in energy consumption. Added to this reducing the size of the workforce required for interfacing with the clients stakeholders greatly reduces infrastructure and associated emissions. The use of AI is allowing us to reduce down interface times with client stakeholders thereby again reducing energy.

(5.12.6) Expected benefits

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 3-5 years

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

Select from:

☒ No

(5.12.11) Please explain

Joint deployment of advanced AI and automation technologies to streamline operations and reduce carbon emissions within financial processes. Enhanced risk management through improved data analytics and process automation, leading to more accurate climate-related disclosures and reporting. Shared initiatives in sustainable procurement, focusing on supplier environmental assessments, responsible sourcing, and compliance with ESG requirements. Collaborative development of customer experience and back-office solutions that reduce energy use, support digital transformation, and facilitate low-carbon service delivery. Collective engagement in climate resilience, renewable energy adoption, and emission reduction projects aligned with global targets like Science Based Targets initiative (SBTi). Knowledge sharing and innovation through joint participation in industry forums and sustainability programs, amplifying impact across the banking and financial ecosystem.

Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Working with our clients on new technical advancements in communications with clients stakeholders allows for reduction in energy consumption. Added to this reducing the size of the workforce required for interfacing with the clients stakeholders greatly reduces infrastructure and associated emissions. The use of AI is allowing us to reduce down interface times with client stakeholders thereby again reducing energy.

(5.12.6) Expected benefits

Select all that apply

- ☒ Improved resource use and efficiency
- ☒ Reduction of customers' operational emissions (customer scope 1 & 2)
- ☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ 3-5 years

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

Select from:

- ☒ No

(5.12.11) Please explain

Joint deployment of advanced AI and automation technologies to streamline operations and reduce carbon emissions within financial processes. Enhanced risk management through improved data analytics and process automation, leading to more accurate climate-related disclosures and reporting. Shared initiatives in sustainable procurement, focusing on supplier environmental assessments, responsible sourcing, and compliance with ESG requirements. Collaborative development of customer experience and back-office solutions that reduce energy use, support digital transformation, and facilitate low-carbon service delivery. Collective engagement in climate resilience, renewable energy adoption, and emission reduction projects aligned with global targets like Science Based Targets initiative (SBTi). Knowledge sharing and innovation through joint participation in industry forums and sustainability programs, amplifying impact across the banking and financial ecosystem.

Row 3

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' products/services operational emissions

(5.12.5) Details of initiative

Working with our clients on new technical advancements in communications with clients stakeholders allows for reduction in energy consumption. Added to this reducing the size of the workforce required for interfacing with the clients stakeholders greatly reduces infrastructure and associated emissions. The use of AI is allowing us to reduce down interface times with client stakeholders thereby again reducing energy.

(5.12.6) Expected benefits

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 3-5 years

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

Select from:

☒ No

(5.12.11) Please explain

Joint deployment of advanced AI and automation technologies to streamline operations and reduce carbon emissions within financial processes. Enhanced risk management through improved data analytics and process automation, leading to more accurate climate-related disclosures and reporting. Shared initiatives in sustainable procurement, focusing on supplier environmental assessments, responsible sourcing, and compliance with ESG requirements. Collaborative development of customer experience and back-office solutions that reduce energy use, support digital transformation, and facilitate low-carbon service delivery. Collective engagement in climate resilience, renewable energy adoption, and emission reduction projects aligned with global targets like Science Based Targets initiative (SBTi). Knowledge sharing and innovation through joint participation in industry forums and sustainability programs, amplifying impact across the banking and financial ecosystem.

[Add row]

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

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

Select from:

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

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☒ Not an immediate strategic priority

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

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

[Fixed row]

C6. Environmental Performance - Consolidation Approach

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

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

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

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

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

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

Firstsource tracks and consolidates data related to plastics usage, waste, and recycling for its own operations under operational control. This covers procurement, use of consumables, and waste management across all business locations it manages. Operation control method is widely recognized method for consolidating environmental impacts. It allows us to provide information that is accurate, comprehensive and relevant. By reporting 100% of the emissions from operations that we can control, it allows us to have clear accountability for these emissions. It also supports our reduction efforts, and we can manage these impacts more efficiently and allows to align our wider ESG strategy to the elements we can influence and control. Plastic reduction, in particular single use plastic, is a key focus for us. By targeting plastic within our operational control, we can have a larger impact. clearer reporting.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

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

Impacts on biodiversity are assessed and reported only for sites where Firstsource has operational control and can influence land use, landscaping, and facility management practices. As a business process outsourcing company, Firstsource has minimal direct impact on biodiversity; however, the approach ensures that any potential land use or ecological impacts from its controlled sites are accounted for.

[Fixed row]

C7. Environmental performance - Climate Change

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

Select from:

☒ No

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

(7.1.1.1) Has there been a structural change?

Select all that apply

☒ Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Asensos, QBSS,

(7.1.1.3) Details of structural change(s), including completion dates

In alignment with our transformation strategy under the UnBPO™ model, Firstsource has undertaken significant organizational and structural changes to build a future-ready, agile, and sustainable business. These changes reflect a move away from traditional hierarchical models toward an outcome-focused operating framework that fosters collaboration across teams and elevates roles that deliver disproportionate value. As part of this evolution, integration efforts for recent acquisitions and business units such as Acensos and QBSS have been progressing steadily to unify operations and ESG reporting under a consolidated framework. Acensos Integration: Acensos operations are currently transitioning to be fully integrated within Firstsource's consolidated ESG reporting and operational framework. This process aims to harmonize data collection and sustainability processes to ensure consistency and transparency across all entities. Although still in progress, the integration is advancing with the goal of completion by the end of FY2025-26. This alignment is expected to strengthen governance, improve operational efficiencies, and extend ESG commitments across Acensos. QBSS Structural Alignment: QBSS, another strategic business unit, has been realigned under Firstsource's overall governance and operational guidelines to maximize synergy and deliver on ESG mandates. Structural changes included embedding QBSS operations into broader Firstsource processes concerning sustainability, compliance, and stakeholder engagement. The key milestones for this alignment were achieved during FY2024-25, with full operational integration completed by March 31, 2025 (end of FY2024-25).

[Fixed row]

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

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

As part of our expansion, we have recalculated our base year as 2024. This report covers 100% of our revenues and including (Acensos and QBSS) all our operations, subsidiaries and sites across India, the Philippines, the United Kingdom, the United States of America, Mexico, Australia, Romania, South Africa, and Trinidad and Tobago. For the reporting year the GHG inventory represents the entire combined organisation starting from April 1, 2024, and ending on March 31, 2025.

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☒ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☒ Scope 1

- ☒ Scope 2, location-based
- ☒ Scope 2, market-based
- ☒ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Our recalculation process is aligned with the requirements of the GHG Protocol and ISO 14064-1:2018, ensuring that all historical data—including the base year—reflects current organizational boundaries, methodologies, and any material corrections. The updated base year and the rationale for recalculation have been transparently documented in our GHG and CDP disclosures. This approach ensures the accuracy, comparability, and relevance of our emissions reporting over time, facilitating reliable tracking of emission reduction progress. At Firstsource Solutions Ltd., we apply a significance threshold of 5%. If cumulative changes arising from acquisitions, divestitures, methodological updates, or error corrections result in a variation of 5% or more in total base year emissions, we initiate a recalculation of the base year, and all affected historical emissions data. This threshold is consistent with guidance from the GHG Protocol, the Science Based Targets initiative (SBTi), and recognized industry best practices.

(7.1.3.4) Past years' recalculation

Select from:

- ☒ No

[Fixed row]

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

Select all that apply

- ☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

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

(7.3.1) Scope 2, location-based

Select from:

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

(7.3.2) Scope 2, market-based

Select from:

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

(7.3.3) Comment

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

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☒ No

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

Scope 1

(7.5.1) Base year end

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 1 emissions are direct GHG emissions from operations that are owned or controlled by the reporting company (e.g. for FSL, emissions from fuel consumed by Generator set at our offices). The methods for calculating Scope 1 emissions vary according to the emission source. For stationary combustion emissions, such as those from boilers and generators, fuel consumption data and emission factors specific to the type of fuel are used. For mobile combustion emissions, generated by company vehicles, emissions are calculated based on fuel consumption data or kilometers traveled. Industrial process emissions are calculated using specific process data and corresponding emission factors. For fugitive emissions, such as refrigerant gas leaks, emissions are estimated based on data from refrigeration systems. Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation. •Diesel fuel combustion GHG emissions from DG. •CO2 emissions from Refrigerant refill in ACs

Scope 2 (location-based)**(7.5.1) Base year end**

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

21223.34

(7.5.3) Methodological details

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

Scope 2 (market-based)**(7.5.1) Base year end**

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

15309.41

(7.5.3) Methodological details

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

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

10590.02

(7.5.3) Methodological details

Scope 3 emissions are all other indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company (e.g. for FSL, emissions from our customers).

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

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

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

3668.15

(7.5.3) Methodological details

Emissions related to the extraction, production, and transportation of fuels and energy purchased or acquired by FSL in the reporting year, not already accounted for in Scope 1 or Scope 2.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

13.97

(7.5.3) Methodological details

The 'average-data' method as described in the Scope 3 Guidance is used to calculate these emissions. Industry average Scope 3 emission factors for each fuel type or natural gas/electricity source (i.e. grid) are applied to the relevant consumption volumes (on an equity basis) to calculate an overall emissions estimate for this category.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

4259.58

(7.5.3) Methodological details

This category includes emissions from Business Air Travel, Business Train Travel, Hotel Stays. Distance-based method

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/30/2025

(7.5.2) Base year emissions (metric tons CO2e)

8989.08

(7.5.3) Methodological details

Implemented employee commute surveys for both internal and external stakeholders. These surveys can help gather valuable information about employee commuting habits facilitating more accurate emissions measurement.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

8091.09

(7.5.3) Methodological details

Business land travel and working from home. Fuel-based method, Activity-based method

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

0

(7.6.3) Methodological details

Identification of all direct emission sources owned or controlled by Firstsource, including stationary combustion sources (e.g., boilers, generators), mobile combustion from company-owned vehicles, process emissions, and fugitive emissions such as refrigerant leaks. Collection of activity data such as fuel consumption (types and quantities) from these sources during the reporting period. Application of relevant, reliable emission factors (e.g., from the GHG Protocol) specific to the fuel types and activities to convert activity data into CO2 equivalent emissions. Calculation of emissions for each source category by multiplying activity data by emission factors and summing the results to get total Scope 1 emissions. Documentation and validation of data sources, assumptions, and calculation processes to ensure transparency and accuracy.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

113.04

(7.6.2) End date

03/30/2024

(7.6.3) Methodological details

Identification of all direct emission sources owned or controlled by Firstsource, including stationary combustion sources (e.g., boilers, generators), mobile combustion from company-owned vehicles, process emissions, and fugitive emissions such as refrigerant leaks. Collection of activity data such as fuel consumption (types and quantities) from these sources during the reporting period. Application of relevant, reliable emission factors (e.g., from the GHG Protocol) specific to the fuel types and activities to convert activity data into CO2 equivalent emissions. Calculation of emissions for each source category by multiplying activity data by emission factors and summing the results to get total Scope 1 emissions. Documentation and validation of data sources, assumptions, and calculation processes to ensure transparency and accuracy.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

21223.34

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

15309.41

(7.7.4) Methodological details

Location-Based Method: Emissions are calculated using average grid emission factors specific to the geographical locations where electricity is consumed. This method reflects the average emissions intensity of the local electricity grid mix (e.g., coal-heavy vs. renewable-heavy grid). Calculation: Multiply the electricity consumption (in MWh or kWh) by the average grid emission factor for the region. Market-Based Method: Emissions are calculated based on the specific contractual instruments of electricity procurement such as renewable energy certificates (RECs), green tariffs, or supplier-specific emission factors. This method reflects the emissions based on the actual electricity sources companies have chosen or have contracts for. Calculation: Multiply electricity consumption by supplier-specific or contractually attributed emission factors. In both methods, the result is converted into CO2 equivalent emissions using global warming potential (GWP) values. Typical steps for calculation include: Collecting accurate electricity consumption data from utility bills or metering. Identifying and applying appropriate emission factors (location or market-based) relevant to the consumption locations and procurement contracts. Reporting emissions in metric tons of CO2 equivalent (CO2e). Firstsource uses these methodologies, reporting both location-based and market-based Scope 2 emissions, aligning with global standards and ensuring accurate representation of indirect emissions arising from purchased electricity.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

14355.11

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

12504.69

(7.7.3) End date

03/30/2024

(7.7.4) Methodological details

Location-Based Method: Emissions are calculated using average grid emission factors specific to the geographical locations where electricity is consumed. This method reflects the average emissions intensity of the local electricity grid mix (e.g., coal-heavy vs. renewable-heavy grid). Calculation: Multiply the electricity consumption (in MWh or kWh) by the average grid emission factor for the region. Market-Based Method: Emissions are calculated based on the specific contractual instruments of electricity procurement such as renewable energy certificates (RECs), green tariffs, or supplier-specific emission factors. This method reflects the emissions based on the actual electricity sources companies have chosen or have contracts for. Calculation: Multiply electricity consumption by supplier-specific or contractually attributed emission factors. In both methods, the result is converted into CO2 equivalent emissions using global warming potential (GWP) values. Typical steps for calculation include: Collecting accurate electricity consumption data from utility bills or metering. Identifying and applying appropriate emission factors (location or market-based) relevant to the consumption locations and procurement contracts. Reporting emissions in metric tons of CO2 equivalent (CO2e). Firstsource uses these methodologies, reporting both location-based and market-based Scope 2 emissions, aligning with global standards and ensuring accurate representation of indirect emissions arising from purchased electricity.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

10590.02

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Firstsource employs a thorough and methodical approach to Scope 3 emissions accounting aligned with internationally accepted standards such as the GHG Protocol. The company uses a hybrid emission calculation method combining spend-based and activity-based data to enhance accuracy. This allows Firstsource to estimate emissions from purchased goods and services based on financial data, alongside more specific activity data where available, such as business travel distances or energy use in the value chain.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

As a business we do not have capital goods.

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

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

3668.15

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

50

(7.8.5) Please explain

Emission factors used in calculations are sourced from reliable and up-to-date databases like DEFRA and the U.S. EPA, ensuring that regional and sector-specific differences are considered to refine the estimates. Firstsource systematically aggregates emissions across the 15 Scope 3 categories to compile a comprehensive footprint and identifies key emission hotspots to prioritize reduction efforts

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Our business model does not have upstream transportation and distribution.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

13.97

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Covers operational waste disposal.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4259.58

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Includes business air travel, train travel, and hotel stays.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18779.67

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Distance-based method

☒ Other, please specify :Employee Commute Survey

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Covers commuting emissions for staff using Defra and online portal supported by 3rd Party.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Spend-based method
- ☒ Other, please specify :Working from Home employee numbers

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Encompasses business travel land and emissions from working from home using Defra, data from supplier and Workforce Management data for WFH employees

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

- ☒ Not relevant, explanation provided

(7.8.5) Please explain

Our business model does not have downstream transportation and distribution.

Processing of sold products

(7.8.1) Evaluation status

Select from:

- ☒ Not relevant, explanation provided

(7.8.5) Please explain

We do not produce physical goods to be sold.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/30/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

10124

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

2501.11

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

0

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1451.57

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2712.31

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

7652.19

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

8091.1

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Involves identifying relevant upstream and downstream emission categories in the value chain, such as purchased goods and services, business travel, employee commuting, waste generated, transportation, and leased assets. The company collects primary data from suppliers and partners where feasible, supplemented by secondary or proxy data. Emission factors from recognized sources are applied to activity data—using spend-based, distance-based, or activity-based calculation methods depending on data availability and category. Emissions are estimated for each category, aggregated to provide the comprehensive Scope 3 footprint, and undergo validation for accuracy and transparency. This approach ensures thorough coverage of indirect emissions across Firstsource's value chain, supporting effective management and reduction initiatives.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from: ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☒ Reasonable assurance

(7.9.1.4) Attach the statement

GHG Assurance Statement FY 24-25.pdf

(7.9.1.5) Page/section reference

1-7

(7.9.1.6) Relevant standard

Select from:
☒ ISO14064-1

(7.9.1.7) Proportion of reported emissions verified (%)

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.2.5) Attach the statement

GHG Assurance Statement FY 24-25.pdf

(7.9.2.6) Page/ section reference

1-7

(7.9.2.7) Relevant standard

Select from:

☒ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.2.5) Attach the statement

(7.9.2.6) Page/ section reference

1-7

(7.9.2.7) Relevant standard

Select from:

☒ ISO14064-1

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☒ Scope 3: Business travel

☒ Scope 3: Employee commuting

☒ Scope 3: Upstream leased assets

☒ Scope 3: Purchased goods and services

☒ Scope 3: Waste generated in operations

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

(7.9.3.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.3.5) Attach the statement

GHG Assurance Statement FY 24-25.pdf

(7.9.3.6) Page/section reference

1-7

(7.9.3.7) Relevant standard

Select from:

☒ ISO14064-1

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

2805

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

22.43

(7.10.1.4) Please explain calculation

Firstsource significantly increased its renewable energy footprint beyond the UK into India, expanding the share of renewable energy use across multiple locations. There was a 22.43% increase in overall renewable energy share compared to the previous year (FY2023-24), reflecting a strong transition from fossil fuel-based electricity to renewables in offices and data centers, including 13 centers that transitioned to renewable energy use.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

113

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

100

(7.10.1.4) Please explain calculation

Scope 1 emissions (direct emissions) decreased by 100% in FY2024-25 compared to FY2023-24, primarily driven by elimination of diesel generator use and other operational efficiencies.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

20520.78

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

43.66

(7.10.1.4) Please explain calculation

In September 2024, Firstsource acquired Ascensos, a UK-headquartered customer experience outsourcing partner focusing on retail and eCommerce sectors. This acquisition strengthens Firstsource's presence in the retail vertical, expands nearshore multi-lingual delivery capabilities in Romania, South Africa, and Trinidad & Tobago, and complements its technological strengths in AI, analytics, and automation tailored for retail clients. We have already taken QBSS resulting in alignment with Firstsource's strategy to deepen domain expertise, leverage advanced technology like AI, and expand global delivery capabilities, which collectively support its ESG commitments by enabling more efficient and innovative service delivery. They also contribute to the revised reporting boundary and enhanced data quality in ESG disclosures.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

N/A

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

213.74

(7.16.3) Scope 2, market-based (metric tons CO2e)

213.74

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

17089

(7.16.3) Scope 2, market-based (metric tons CO2e)

11468

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

113.67

(7.16.3) Scope 2, market-based (metric tons CO2e)

113.67

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

688.55

(7.16.3) Scope 2, market-based (metric tons CO2e)

688.55

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

65.69

(7.16.3) Scope 2, market-based (metric tons CO2e)

65.69

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0.8

(7.16.3) Scope 2, market-based (metric tons CO2e)

0.8

Trinidad and Tobago

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

135.7

(7.16.3) Scope 2, market-based (metric tons CO2e)

135.7

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

495.38

(7.16.3) Scope 2, market-based (metric tons CO2e)

197.81

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

1972.61

(7.16.3) Scope 2, market-based (metric tons CO2e)

1972.61
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	Standby Generators	0

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☒ By facility
☒ By activity

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Palm Bay

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

109

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

109

Row 2

(7.20.2.1) Facility

Middlesbrough

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

37

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.2.1) Facility

Ozone Tech Park Chennai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

903

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

903

Row 4

(7.20.2.1) Facility

Salt Lake City

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

113

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

113

Row 5

(7.20.2.1) Facility

Laporte

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

127

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

127

Row 6

(7.20.2.1) Facility

Pontypridd

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

111

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.2.1) Facility

Atlanta

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

234

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

234

Row 8

(7.20.2.1) Facility

Vijayawada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

429

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

429

Row 9

(7.20.2.1) Facility

Derby

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

56

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 12

(7.20.2.1) Facility

Dallas

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

279

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

279

Row 13

(7.20.2.1) Facility

Paradigm Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

3160

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 14

(7.20.2.1) Facility

Londonderry Springtown

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

47

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 15

(7.20.2.1) Facility

Hyderabad

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2977

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2977

Row 16

(7.20.2.1) Facility

London

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

10

Row 17

(7.20.2.1) Facility

4D Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1860

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 18

(7.20.2.1) Facility

Raja Complex Trichy

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

364

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

364

Row 19

(7.20.2.1) Facility

Sandhya Info city Chennai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1510

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1510

Row 20

(7.20.2.1) Facility

Cebu

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

288

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

288

Row 21

(7.20.2.1) Facility

Chatanooga

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

94

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

94

Row 22

(7.20.2.1) Facility

Colorado Springs

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

253

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

253

Row 24

(7.20.2.1) Facility

Louisville

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

269

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

269

Row 26

(7.20.2.1) Facility

Kingston

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

10

Row 27

(7.20.2.1) Facility

Thousand Oak

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

212

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

212

Row 28

(7.20.2.1) Facility

Pondicherry

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

123

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

123

Row 29

(7.20.2.1) Facility

Amherst

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

80

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

80

Row 30

(7.20.2.1) Facility

Makati

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

401

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

401

Row 31

(7.20.2.1) Facility

BTG Bangalore

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

3440

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

3300

Row 32

(7.20.2.1) Facility

Mexico

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

114

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

114

Row 34

(7.20.2.1) Facility

Umang Tower Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

361

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

274

Row 35

(7.20.2.1) Facility

Chico California

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

42

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

42

Row 36

(7.20.2.1) Facility

Dayton Ohio

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

28

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

28

Row 37

(7.20.2.1) Facility

New Jersey

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

16

Row 39

(7.20.2.1) Facility

MBP Chennai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

488

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

488

Row 40

(7.20.2.1) Facility

TRIL Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

Row 41

(7.20.2.1) Facility

Chennai – Elnet Software

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

Row 42

(7.20.2.1) Facility

Coimbatore – Hanudev Infopark

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

Row 43

(7.20.2.1) Facility

Coimbatore – Shri Parvathy Tech Park

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

15

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

15

Row 44

(7.20.2.1) Facility

Coimbatore – Tidel Park

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

310

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

310

Row 45

(7.20.2.1) Facility

BTM Layout Bangalore

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

30

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

30

Row 46

(7.20.2.1) Facility

Birmingham

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

31

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 47

(7.20.2.1) Facility

Clydebank

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

96

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

96

Row 48

(7.20.2.1) Facility

Isle of Wight

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

39

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

39

Row 49

(7.20.2.1) Facility

Londonderry Duncreggan

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

15

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 50

(7.20.2.1) Facility

Motherwell

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

53

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

Row 51

(7.20.2.1) Facility

Melbourne

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

214

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

214

Row 52

(7.20.2.1) Facility

Bucharest

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

66

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

66

Row 53

(7.20.2.1) Facility

Port of Spain

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

136

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

136

Row 54

(7.20.2.1) Facility

Boulevard, Cape Town

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

252

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

252

Row 55

(7.20.2.1) Facility

Victoria Road, Cape Town

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

195

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

195

Row 56

(7.20.2.1) Facility

Eugene

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

106

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

106
[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Use of electricity at business locations to provide lighting, power, heating and cooling	21223	15309

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

21223

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

15309

(7.22.4) Please explain

Scope 1 Emissions: Firstsource has achieved 100% elimination of Scope 1 emissions across its consolidated accounting group and all entities covered in its reporting boundary, resulting in 0 tCO2e Scope 1 emissions globally. This reflects a complete phase-out of direct emissions sources such as diesel/petrol generators through operational changes and adoption of clean technologies. Therefore, the Scope 1 emissions attributable to the consolidated group and other entities are both zero. Scope 2 Emissions: The total reported gross Scope 2 emissions are approximately 21,223.34 tCO2e globally for all entities included in the response. This figure reflects indirect emissions associated with the purchase of electricity across Firstsource's operational footprint. It is standard practice, and aligned with the GHG Protocol Scope 2 guidance, for the consolidated accounting group to report emissions from entities fully consolidated in the financial accounts.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

NA
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 6: Business travel

☒ Category 7: Employee commuting

☒ Category 8: Upstream leased assets

☒ Category 1: Purchased goods and services

☒ Category 5: Waste generated in operations

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4185049414

(7.26.9) Emissions in metric tonnes of CO₂e

2430.67

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

employee commuting, business travel, upstream leased assets, and waste generated in operations.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

For service-based emissions at Firstsource, the allocation to customers is generally proportional to the volume or value of services provided during the reporting period. This approach aligns with best practice guidance in the Greenhouse Gas (GHG) Protocol Scope 3 Standard on allocating emissions among multiple outputs. The process involves: Total emissions from service delivery activities are identified. Emissions are allocated to each customer based on quantifiable metrics such as transaction volumes, service hours, or revenue generated with the customer. Allocation factors are selected to best reflect the causal relationship between services provided and emissions generated, ensuring accuracy, relevance, and consistency. Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 6: Business travel

☒ Category 7: Employee commuting

☒ Category 8: Upstream leased assets

☒ Category 1: Purchased goods and services

☒ Category 5: Waste generated in operations

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3802674036

(7.26.9) Emissions in metric tonnes of CO₂e

2208.44

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

employee commuting, business travel, upstream leased assets, and waste generated in operations.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

For service-based emissions at Firstsource, the allocation to customers is generally proportional to the volume or value of services provided during the reporting period. This approach aligns with best practice guidance in the Greenhouse Gas (GHG) Protocol Scope 3 Standard on allocating emissions among multiple outputs. The process involves: Total emissions from service delivery activities are identified. Emissions are allocated to each customer based on quantifiable metrics such as transaction volumes, service hours, or revenue generated with the customer. Allocation factors are selected to best reflect the causal relationship between services provided and emissions generated, ensuring accuracy, relevance, and consistency. Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 6: Business travel

☒ Category 7: Employee commuting

☒ Category 8: Upstream leased assets

☒ Category 1: Purchased goods and services

☒ Category 5: Waste generated in operations

☒ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

566807366

(7.26.9) Emissions in metric tonnes of CO₂e

328.72

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

employee commuting, business travel, upstream leased assets, and waste generated in operations.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

For service-based emissions at Firstsource, the allocation to customers is generally proportional to the volume or value of services provided during the reporting period. This approach aligns with best practice guidance in the Greenhouse Gas (GHG) Protocol Scope 3 Standard on allocating emissions among multiple outputs. The process involves: Total emissions from service delivery activities are identified. Emissions are allocated to each customer based on quantifiable metrics such as transaction volumes, service hours, or revenue generated with the customer. Allocation factors are selected to best reflect the causal relationship between services provided and emissions generated, ensuring accuracy, relevance, and consistency. Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4185049414

(7.26.9) Emissions in metric tonnes of CO₂e

1114.23

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

For service-based emissions at Firstsource, the allocation to customers is generally proportional to the volume or value of services provided during the reporting period. This approach aligns with best practice guidance in the Greenhouse Gas (GHG) Protocol Scope 3 Standard on allocating emissions among multiple outputs. The process involves: Total emissions from service delivery activities are identified. Emissions are allocated to each customer based on quantifiable metrics such as transaction volumes, service hours, or revenue generated with the customer. Allocation factors are selected to best reflect the causal relationship between services provided and emissions generated, ensuring accuracy, relevance, and consistency. Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides

customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

(7.26.9) Emissions in metric tonnes of CO₂e

1012.35

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions*Energy consumption at Firstsource sites to process clients work stream.***(7.26.12) Allocation verified by a third party?***Select from:*☒ Yes**(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made***Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.***(7.26.14) Where published information has been used, please provide a reference**

NA

Row 6**(7.26.1) Requesting member***Select from:*

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

566807366

(7.26.9) Emissions in metric tonnes of CO₂e

150.69

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4185049414

(7.26.9) Emissions in metric tonnes of CO₂e

803.74

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3802674036

(7.26.9) Emissions in metric tonnes of CO₂e

730.26

(7.26.10) Uncertainty ($\pm\%$)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 9

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

566807366

(7.26.9) Emissions in metric tonnes of CO₂e

108.7

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Assumptions, data sources, and calculation methods are documented for transparency and verification. Sensitivity analyses may be performed to evaluate different allocation methods and ensure robustness. This methodology provides customers with credible estimates of their share of service-related emissions attributable to Firstsource. It helps increase transparency and supports collaboration on emissions reduction across the value chain.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 10

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4185049414

(7.26.9) Emissions in metric tonnes of CO2e

0

(7.26.10) Uncertainty ($\pm\%$)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Zero Scope 1 emissions reported for this year.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 11

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3802674036

(7.26.9) Emissions in metric tonnes of CO₂e

0

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Zero Scope 1 emissions reported in this year.

(7.26.14) Where published information has been used, please provide a reference

NA

Row 12

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

566807366

(7.26.9) Emissions in metric tonnes of CO₂e

0

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Energy consumption at Firstsource sites to process clients work stream.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Zero Scope 1 emissions reported for this year.

(7.26.14) Where published information has been used, please provide a reference

NA
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

- ☒ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

Some sites within the business have various clients operating out of them, therefore accuracy of exactly what emissions are being produced for each work-stream would be difficult. We may overcome with help of the below: Standardized Data Collection: Implement consistent data collection processes to ensure comprehensive and accurate emissions data. Client Engagement: Collaborate with clients to gather relevant information about their operations and practices. Advanced Analytics: Use data analytics and modeling tools to better allocate emissions based on specific client activities. Clear Methodologies: Develop and communicate transparent methodologies for emissions calculation to ensure fairness and understanding. Regular Reviews: Conduct periodic assessments and updates to the emissions allocation process to adapt to changes in operations or regulations. Training and Awareness: Educate employees and clients about the importance of accurate emissions reporting and the methods used to allocate emissions.

Row 2

(7.27.1) Allocation challenges

Select from:

- ☒ Doing so would require we disclose business sensitive/proprietary information

(7.27.2) Please explain what would help you overcome these challenges

Potentially there could be a conflict of interest to us as a business. Data Granularity: Obtaining sufficiently detailed and accurate data on the volume, type, and specific resource consumption of services provided to each customer can be difficult, especially for complex, multi-service operations.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ Yes

(7.28.2) Describe how you plan to develop your capabilities

Allocating greenhouse gas (GHG) emissions to specific customers presents significant challenges for Firstsource due to the diverse nature and scale of our clientele. To address this, we prioritize the accuracy and transparency of our allocation approach. Our standard methodology for account-level GHG emissions is based on the proportion of total revenue attributed to that client. Under this revenue-based allocation model, we assign emissions to customers according to their share of Firstsource's total operating revenue. This aligns with industry-recognized best practices where economic allocation reflects each client's business contribution and environmental impact. This approach ensures that larger customers, who derive greater value and drive more activity through Firstsource, are allocated a proportionate share of emissions. We continually review and benchmark this methodology against other industry options such as per-employee and physical allocation models—to maintain accuracy and fairness in our environmental reporting

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ No
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ No

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

9449.94

(7.30.1.3) MWh from non-renewable sources

27808.09

(7.30.1.4) Total (renewable + non-renewable) MWh

37258.03

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

9449.94

(7.30.1.3) MWh from non-renewable sources

27808.09

(7.30.1.4) Total (renewable + non-renewable) MWh

37258.03

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ India

(7.30.14.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

8012.7

(7.30.14.6) Tracking instrument used

Select from:

☒ Indian REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

Operations in India are also transitioning to green energy, with four centers in Mumbai and one center in Bangalore now powered by renewable energy sources. We have converted Paradigm centre in Mumbai by July 2024, Tril (Intellion Square) by September 2024, Umang Tower by Jan 2024 and Brigade Tech Gardens by Feb 2025. Most of our RE is sourced by wind and solar only.

Row 2

(7.30.14.1) Country/area

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☒ Project-specific contract with an electricity supplier

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1437.24

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ No

(7.30.14.10) Comment

In the UK, 100% of the offices are supplied with renewable energy. Therefore, all UK centers of Firstsource are operating on renewable or green energy. The company is actively tracking and increasing renewable energy consumption across other geographies as part of its commitment to sustainability and the Net Zero journey.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

270.56

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

270.56

India

(7.30.16.1) Consumption of purchased electricity (MWh)

23867.24

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

23867.24

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

258.94

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

258.94

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

1238.38

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1238.38

Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

283.13

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

283.13

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

515.86

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

515.86

Trinidad and Tobago

(7.30.16.1) Consumption of purchased electricity (MWh)

242.36

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

242.36

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

2392.6

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2392.60

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

5652.17

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5652.17
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

2e-7

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

21223

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

79803000000

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

12.4

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in revenue

(7.45.9) Please explain

Large increase in revenue.

Row 2

(7.45.1) Intensity figure

1.92e-7

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

15309

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

79803000000

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

0

(7.45.7) Direction of change

Select from:

☒ No change

(7.45.8) Reasons for change

Select all that apply

☒ Other, please specify :Reporting Market based

(7.45.9) Please explain

Market based emission not reported in this question last year.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

0.4

(7.52.3) Metric numerator

kgCO2e per employee

(7.52.4) Metric denominator (intensity metric only)

34651 employees

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:

☒ No change

(7.52.7) Please explain

Firstsource's ESG reporting includes waste management as a key environmental metric. The company tracks and reports the total volume of waste generated across its global facilities, with a focus on diverting waste from landfill through recycling, repurposing, and reuse initiatives. Notably, Firstsource advances a "Zero Waste to Landfill" ambition, supported by comprehensive waste segregation, partnerships with authorized recyclers, and structured monitoring of waste disposal by category.

Row 2

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

0.03

(7.52.3) Metric numerator

0.0314 kg of waste per employee

(7.52.4) Metric denominator (intensity metric only)

34,651 number of employees

(7.52.5) % change from previous year

428

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

In the current reporting period, Firstsource observed a substantial increase of approximately 428% in the women waste per employee metric compared to the previous year. This marked rise indicates either an increase in waste volume or changes in measurement, such as more comprehensive waste tracking, expanded reporting scope, or growth in employee base or related activities. Such an increase can signal several insights for sustainability management: Enhanced waste measurement systems and data granularity, resulting in better capture of waste volumes Expansion in employee benefits or amenities that include women-focused products, such as sanitary items, which may generate additional waste Operational or behavioral shifts influencing waste generation patterns, such as more on-site facilities, product packaging changes, or increased awareness and segregation of waste streams

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/18/2025

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2035

(7.53.1.55) Targeted reduction from base year (%)

58.8

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

0.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.80) Target status in reporting year

Select from:

☒ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

We have revised the base year to FY 24-25 establishing a fresh, robust baseline for measuring emissions reductions, aligned with the latest scientific guidance from the SBTi. It entails updating emissions data, increasing ambition (particularly on Scope 1 and 2 to 1.5°C), and undergoing a formal validation process to ensure targets remain credible and impactful for the near and long term.

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 1 emissions by 58.8 percentage by a target year by 2034

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Firstsource is prioritizing energy efficiency enhancements, renewable energy procurement, and operational improvements across its facilities to reduce Scope 1 and 2 emissions. A key focus is on reducing waste-to-landfill through the Zero Waste to Landfill (ZWL) initiative, increasing recycling and reuse rates, and partnering with authorized recyclers to lower waste-related emissions. There has been a significant reduction in emissions from waste, with reported emissions dropping from 1451.57 units in the previous year to 13.97 units this year, marking approximately a 99% decrease. This reflects successful implementation of waste diversion strategies and effective vendor engagement under the ZWL framework. Improvements in energy use efficiency and increased uptake of renewable power sources have contributed positively to Scope 1 and 2 emissions reductions. Enhanced supplier reporting and compliance monitoring has strengthened the reliability of Scope 3 emissions data and supported more targeted reduction activities.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/18/2025

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

21223.34

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

21223.340

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2035

(7.53.1.55) Targeted reduction from base year (%)

58.8

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

8744.016

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

0.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

170.07

(7.53.1.80) Target status in reporting year

Select from:

☒ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

We have revised the base year to FY 24-25 establishing a fresh, robust baseline for measuring emissions reductions, aligned with the latest scientific guidance from the SBTi. It entails updating emissions data, increasing ambition (particularly on Scope 1 and 2 to 1.5°C), and undergoing a formal validation process to ensure targets remain credible and impactful for the near and long term.

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 2 emissions by 58.8 percentage by a target year by 2034

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Firstsource is prioritizing energy efficiency enhancements, renewable energy procurement, and operational improvements across its facilities to reduce Scope 1 and 2 emissions. A key focus is on reducing waste-to-landfill through the Zero Waste to Landfill (ZWL) initiative, increasing recycling and reuse rates, and partnering with authorized recyclers to lower waste-related emissions. There has been a significant reduction in emissions from waste, with reported emissions dropping from 1451.57 units in the previous year to 13.97 units this year, marking approximately a 99% decrease. This reflects successful implementation of waste diversion strategies and effective vendor engagement under the ZWL framework. Improvements in energy use efficiency and increased uptake of renewable power sources have contributed positively to Scope 1 and 2 emissions reductions. Enhanced supplier reporting and compliance monitoring has strengthened the reliability of Scope 3 emissions data and supported more targeted reduction activities.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 3

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

11/18/2025

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 6 – Business travel
Scope 1 or 2)

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

☒ Scope 3, Category 7 – Employee commuting

☒ Scope 3, Category 8 - Upstream leased assets

☒ Scope 3, Category 1 – Purchased goods and services

☒ Scope 3, Category 5 – Waste generated in operations

(7.53.1.11) End date of base year

03/30/2025

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

10590.2

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

3668.15

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

13.97

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

4259.58

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

18779.67

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

8987.08

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

46298.650

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

46298.650

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2035

(7.53.1.55) Targeted reduction from base year (%)

67

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

15278.555

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

12086.6

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

3621.98

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

12.04

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

4194.84

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

18779.67

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

8987.08

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

47682.210

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

-4.46

(7.53.1.80) Target status in reporting year

Select from:

☒ Revised**(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target**

We have revised the base year to FY 24-25 establishing a fresh, robust baseline for measuring emissions reductions, aligned with the latest scientific guidance from the SBTi. It entails updating emissions data, increasing ambition (particularly on Scope 1 and 2 to 1.5°C), and undergoing a formal validation process to ensure targets remain credible and impactful for the near and long term.

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 3 emissions by 67 percentage by a target year by 2035

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Firstsource is prioritizing energy efficiency enhancements, renewable energy procurement, and operational improvements across its facilities to reduce Scope 1 and 2 emissions. A key focus is on reducing waste-to-landfill through the Zero Waste to Landfill (ZWL) initiative, increasing recycling and reuse rates, and partnering with authorized recyclers to lower waste-related emissions. There has been a significant reduction in emissions from waste, with reported emissions dropping from 1451.57 units in the previous year to 13.97 units this year, marking approximately a 99% decrease. This reflects successful implementation of waste diversion

strategies and effective vendor engagement under the ZWL framework. Improvements in energy use efficiency and increased uptake of renewable power sources have contributed positively to Scope 1 and 2 emissions reductions. Enhanced supplier reporting and compliance monitoring has strengthened the reliability of Scope 3 emissions data and supported more targeted reduction activities.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Net-zero targets

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

07/11/2024

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

- ☒ Abs1
- ☒ Abs2
- ☒ Abs3

(7.54.3.5) End date of target for achieving net zero

03/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

- ☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)
- ☒ Methane (CH4)
- ☒ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

Global with no exclusion

(7.54.3.11) Target objective

The net zero target objective of Firstsource is to achieve Net Zero greenhouse gas emissions by the year 2050. The company has committed to the Science Based Targets initiative (SBTi), with near-term emission reduction targets and a roadmap aligned with global climate goals. The SBTi validation for their targets is expected in FY26 (fiscal year 2026). Aiming for deep decarbonization across their operations by expanding renewable energy use, improving energy efficiency, and transitioning to electric vehicles (with a fleet conversion target of 50% by 2027). Utilizing renewable energy certificates (RECs) and increasing the share of renewable power in their global energy mix. Setting interim emission reduction goals for 2035 to ensure progress en route to the 2050 net zero goal.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

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

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☒ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

We plan to purchase regional high quality Carbon Credit to mitigate emissions beyond our value chain.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

Targets and progress are reviewed through internal reporting systems, incorporating automated data platforms for real-time updates, and are consolidated in annual ESG reports for transparency. The process allows for periodic updates and recalibrations of targets based on new scientific guidance, operational changes, and feedback from stakeholders or verification partners.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☒ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	`Numeric input
To be implemented	2	3850
Implementation commenced	3	2993
Implemented	7	253
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☒ Waste reduction

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

350

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 5: Waste generated in operations

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

2192500

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Reduction of waste at all operational sites through better awareness and take up from all employees.

Row 2

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Business travel policy

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1400

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 6: Business travel

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

17540000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Reducing travel by removing need to travel.

Row 4

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Teleworking

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

700

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 7: Employee commuting

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Encouraging all employees to address commuting challenges.

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

105

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

19294000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Influence landlords to provide improved building energy management systems. Firstsource has deployed Building Energy Management Systems (BEMS) across multiple global locations, these initiatives are designed to enhance energy efficiency in critical facilities such as data centers, office spaces, and operational hubs, aligning with our commitment to sustainability and operational excellence. It major focus on optimizing HVAC systems, automating lighting controls, and integrating fire safety and energy management protocols. These systems enable precise temperature regulation, humidity control, and real-time energy consumption monitoring, which collectively reduce electricity demand and improve indoor environmental quality.

Row 6

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Lighting

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

53.6

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

455040

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

4500000

(7.55.2.7) Payback period

Select from:

☒ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

Firstsource has implemented comprehensive LED lighting upgrade projects across multiple locations including India. These initiatives involve replacing traditional fluorescent and incandescent lighting systems in offices, meeting rooms, data centers, and common areas with high-quality, energy-efficient LED fixtures. In the UK and US offices, thousands of lighting fixtures were retrofitted with LED lights featuring advanced controls like motion sensors and daylight-responsive dimming systems, which further optimize energy use. Collectively, the LED initiatives contribute to an estimated annual reduction of several thousand metric tons of CO2e emissions, mainly impacting Scope 2 emissions related to electricity consumption. The total investments in these projects amount to several million dollars, with payback periods typically ranging between 2 to 4 years, delivering strong financial returns alongside environmental benefits. The upgrades underscore Firstsource's commitment to operational efficiency and sustainability by integrating technology-enabled energy management solutions that benefit employees, clients, and stakeholders alike while accelerating progress toward our Net Zero goals.

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Heating, Ventilation and Air Conditioning (HVAC)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

28

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

342030

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Influence landlords to provide better energy performing HVAC systems. Firstsource has undertaken extensive HVAC energy efficiency upgrade projects across several key global locations, demonstrating our strong commitment to reducing carbon emissions and improving operational sustainability. These initiatives target significant reductions in electricity consumption, directly impacting Scope 2 emissions. In the Philippines, several sites—such as McKinley and Cebu—benefited from major HVAC system overhauls, which have led to notable reductions in annual energy consumption and corresponding emissions. Other regional offices have focused on HVAC maintenance and optimization projects, ensuring enhancements in comfort and system performance while simultaneously lowering energy demand. Collectively, these upgrades correspond to a reduction of approximately several hundred metric tons of CO2e annually. Total investments across these initiatives exceed a few million dollars, with payback periods averaging around three years and equipment lifespans estimated at 15 years. These projects deliver strong financial returns and substantial environmental benefits, underpinning Firstsource's commitment to long-term sustainability and operational excellence. The coordinated global approach to HVAC optimizations exemplifies how Firstsource integrates efficiency with climate action in practice, ensuring climate goals align with business continuity and employee well-being.

Row 8

(7.55.2.1) Initiative category & Initiative type

Fugitive emissions reductions

☒ Refrigerant leakage reduction

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

175

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

120000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

293462

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

(7.55.2.9) Comment

Firstsource has implemented targeted refrigerant leakage management initiatives across global sites, underlining our commitment to reducing direct Scope 1 emissions and enhancing HVAC system efficiency. These projects demonstrate both environmental stewardship and financial prudence through proactive maintenance and equipment upgrades. A prominent initiative took place at our locations in India, where legacy R22 refrigerant systems were replaced with eco-friendly R32 units. This transition significantly decreased refrigerant-related emissions, contributing to an annual reduction of approximately 75 MTCO2e delivering energy efficiency improvements in the range of 8-15% and an emissions reduction of over 30,000 kg CO2 annually. With an average payback period of just 2.5 years and expected equipment lifespans of about 10 years, these actions contribute robustly to Firstsource's environmental and economic sustainability goals while ensuring operational reliability. These ongoing refrigerant leakage control programs exemplify Firstsource's dedication to integrating climate action into routine facility management and operational excellence.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

At Firstsource, we prioritize identifying and executing energy efficiency projects with dedicated budgets allocated annually to drive meaningful environmental impact. Projects are selected based on criteria including maximum potential energy reduction, strategic facility location, alignment with our long-term sustainability vision, and our greenhouse gas (GHG) emission reduction targets. Most of Firstsource's operations are conducted from energy-efficient buildings, including several LEED-certified sites globally. This infrastructure supports our commitment to lower energy consumption and carbon footprint while enhancing workplace quality. Aligned with our commitment to achieve Net Zero emissions by 2050 and intermediate targets validated through the Science Based Targets initiative (SBTi), we anticipate increasing investment in energy efficiency initiatives. These investments are crucial to meeting near-term emission reduction goals of significant Scope 1 and 2 reductions by 2035, underscoring energy efficiency as a key lever to a sustainable future.

Row 2

(7.55.3.1) Method

Select from:

- ☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Firstsource is committed to reducing its energy consumption and its emissions footprint. This is demonstrated by the fact Firstsource has a dedicated budget for pursuing energy efficiency measures across its global operations. This budget enables Firstsource to invest in measures like energy efficient infrastructure, technology upgradation. Firstsource, in the previous financial year, has used this budget to invest in measures including reviewing and replacing all Lights with LED (2 X 2) or Downlighters, installing occupancy sensors, investing in green start equipment, and installing smart meters.

Row 3

(7.55.3.1) Method

Select from:

- ☒ Employee engagement

(7.55.3.2) Comment

Firstsource takes its responsibility towards climate positive action and sustainability seriously and strives to set an example of corporate responsibility by taking proactive steps to reduce its carbon emissions. Firstsource strives to empower its employees in contributing towards its emissions reduction goals through several initiatives. This includes facilitating an ongoing engagement program with its employees on sustainability. This includes education modules and corporate newsletters and social media messaging. These measures are bolstered with an incentive system for the employees. Thus while taking measures to reduce its emissions, Firstsource also is attempting to create a culture of responsibility and accountability, driving home the idea that along with systemic change, every individual action also counts

Row 4

(7.55.3.1) Method

Select from:

- ☒ Other :ISO- 14001 & ISO 50001

(7.55.3.2) Comment

46.84% of our centers, based on headcount, are ISO 14001 certified, with recertification pursued every three years to validate our adherence to responsible environmental practices. To ensure consistency, we extend environmental management practices to non-certified centers through our Integrated Management

System (IMS). In addition to ISO 14001 surveillance audits, we conduct comprehensive annual external audits of our Environmental Management System (EMS) to evaluate overall compliance and performance. During FY2024-25, ~46.84% of total sites were audited by independent third-party auditors. We also conduct internal audits across 100% of our centers annually to support continuous improvement. These robust oversight mechanisms reinforce our EMS and ensure consistent implementation across all operations. The entire UK is covered by ISO 50001.

Row 5

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) Comment

Firstsource is committed to reducing its environmental footprint across operations by focusing on employee travel reduction, energy efficiency enhancements, customer and partner engagement, and waste management innovations. Environmental commitments include a net-zero target by 2050, aligned with the Science Based Targets initiative (SBTi), with ongoing measures including expanded renewable energy usage, energy efficiency improvements, and emission reductions. The company has reported a 100% reduction in Scope 1 emissions and a 163.87% increase in renewable energy use, consistent with rigorous operational decarbonization and energy management efforts. Certifications and external validations referenced include ISO 14001 for environmental management across ~47% of sites, and high scores in sustainability ratings such as EcoVadis Silver, CDP climate scores, and inclusion in the S&P Global Sustainability Yearbook.

Row 6

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

At Firstsource, we recognize the critical role of carbon pricing as a strategic tool to accelerate emission reductions and drive the transition to a low-carbon economy. Carbon pricing creates an economic incentive that fuels innovation, investment, and growth in renewable energy and other sustainable technologies, while promoting energy efficiency across our operations. In line with this vision, Firstsource is developing an internal carbon pricing mechanism aimed at embedding the cost of carbon emissions into business planning and decision-making. By assigning an internal carbon price, we intend to incentivize energy-saving initiatives, encourage low-carbon investments, and strengthen accountability within our facilities, finance, and procurement teams. This proactive approach aligns with our broader commitment to achieving Net Zero and bolstering climate resilience. The internal funds generated from carbon pricing will be directed towards impactful sustainability projects such as solar power installations, conversion to LED lighting, implementation of occupancy-based lighting controls, upgrading HVAC systems for improved

efficiency, and adherence to green building standards. Through these efforts, Firstsource aims to replicate and build upon successful carbon pricing frameworks, driving measurable emissions reductions and supporting sustainable growth. Our goal is to achieve significant carbon savings, contributing to an aggregate reduction of over 30,000 metric tons of CO₂e in the near term.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Yearly

(9.2.3) Method of measurement

Since Firstsource currently lacks a live tracking system for water withdrawal, measurement primarily relies on: bottled water through maintained records on daily basis across India locations. For onsite lease third-Party Water: Using utility bills and water meter readings (where available) to quantify withdrawal volumes. Estimations for Untagged Sites: Applying standardized water use intensity factors based on headcount, facility size, or operational hours for sites without meters.

(9.2.4) Please explain

Across all operations, Firstsource actively measures and monitors key water aspects as part of its environmental management commitments, even though the business is considered a relatively low water-consuming sector. Currently, we do not have a live tracking mechanism for water withdrawal. However, in FY 2024-25 we conducted a comprehensive water use assessment with a third-party across 10 sites in India operations. This assessment forms our baseline data and, whilst not ongoing, reflects complete coverage of our facilities for that reporting year. We plan to implement continuous tracking in the near term

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Yearly

(9.2.3) Method of measurement

Given that Firstsource operates in leased BPO facilities where discharge management is landlord-controlled: Landlord-Supplied Data: Obtaining discharge quantity and quality data indirectly through landlord-provided reports, confirmation letters, or regulatory compliance certificates.

(9.2.4) Please explain

Across all operations, Firstsource actively measures and monitors key water aspects as part of its environmental management commitments, even though the business is considered a relatively low water-consuming sector. Across all our sites, wastewater and effluent management (including collection, treatment, and

discharge) is overseen by landlords or facility management companies in compliance with local environmental regulations. While Firstsource does not directly monitor the quality or quantity of water discharged, we obtain confirmation from landlords that discharge is managed according to regulatory requirements. 100% of our sites are in multi-tenant commercial buildings where wastewater is discharged via municipal systems or centralized building treatment facilities.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

(9.2.2) Frequency of measurement

Select from:

☒ Yearly

(9.2.3) Method of measurement

Measurement of water consumption (water withdrawn minus water returned or recycled) can be derived by: Calculating Withdrawal Minus Discharge: Using measured or estimated withdrawal volumes and subtracting the volume of water discharged or recycled.

(9.2.4) Please explain

We measure the proportion of water withdrawn that is consumed (i.e., not returned or recycled) at most facilities, typically covering more than 90% of operations, to understand our water footprint and identify reduction opportunities.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

242.07

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Our comparatively low water consumption stems from our service-oriented business model, operational efficiencies, and the fact that the majority of the water we withdraw is returned to municipal treatment systems. The water assessment conducted in FY2024-25 establishes a solid baseline, and continued engagement with landlords, along with planned installations of advanced monitoring systems, will enhance the accuracy and reliability of our water balance data over time

Total discharges

(9.2.2.1) Volume (megaliters/year)

234.21

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Our lower water consumption is a direct result of our service-based business model, operational efficiencies, and the fact that the vast majority of withdrawn water is returned to municipal systems. The FY 2024-25 assessment provides a strong baseline, and ongoing landlord engagement and planned installation of monitoring systems will further improve the precision of our water balance data.

Total consumption

(9.2.2.1) Volume (megaliters/year)

7.86

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Our lower water consumption is a direct result of our service-based business model, operational efficiencies, and the fact that the vast majority of withdrawn water is returned to municipal systems. The FY 2024-25 assessment provides a strong baseline, and ongoing landlord engagement and planned installation of monitoring systems will further improve the precision of our water balance data.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

64.21

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Much lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.4.5) Five-year forecast

Select from:

☒ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☒ Change in accounting methodology

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

26.53

(9.2.4.8) Identification tool

Select all that apply

☒ WWF Water Risk Filter

(9.2.4.9) Please explain

Firstsource operates delivery centers across India, the UK, the US, the Philippines, and Mexico. In alignment with best practice and global reporting requirements, we track water withdrawal data and evaluate locations for water stress using recognized tools like the WRI Aqueduct. The absolute volume of water withdrawn increased in FY 2023-24 over FY 2022-23. The primary reasons cited are business growth, specifically an increase in the number of employees served at company facilities. This uptick mirrors operational expansion rather than a change in water sourcing practices. While in FY 24-25, the business is actively implementing and expanding

water efficiency and conservation initiatives (such as awareness programs, leak audits/fixes, new low-flow fixtures, and periodic monitoring along with the Landlord) to counterbalance the impact of operational growth and minimize further increases in water use.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

32

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 100%

(9.3.4) Please explain

Firstsource has conducted a comprehensive assessment of water-related risks across its operational facilities using the World Resources Institute (WRI) Aqueduct tool. This assessment identified multiple facilities exposed to substantive water risks within various river basins in India and overseas. Out of 52 total facilities, several are located in basins where risks related to water scarcity, quality challenges, or regulatory constraints present credible threats to operations and potentially impact the company's revenue. The Ulhas River Basin exhibits the highest exposure, with 4 facilities—representing 7.14% of the total—facing substantive water risks, putting approximately ₹5.7 billion of revenue at risk. Other significant basins with multiple at-risk sites include the India East Coast Basin (Ponnaiyar), Arkavathy / Vrishabhavathi Basin, and Noyyal River Basin, each with 3 facilities and combined potential revenue risks of around ₹4.28 billion. According to the WRI Aqueduct tool, facilities in Hyderabad, Bangalore, Mumbai, Coimbatore and Chennai are under high water stress due to regional scarcity. Without effective control measures, these areas face ongoing water-related risks.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

The vast majority of Firstsource's delivery centers outside India (in the UK, US, Philippines, and Mexico) are not situated in areas of high or extremely high water stress, and thus are not currently flagged as having substantive water-related risks. Based on the operational footprint (around 7 centers in India out of 40), approximately 18% of the company's global delivery centers are located in higher-risk water-stressed regions and are managed accordingly. For the upstream value chain, Firstsource screens new suppliers (85% screened on environment and social KPIs), but does not publicly disclose the number of supplier facilities in water-stressed areas.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☒ Facility 1

(9.3.1.2) Facility name (optional)

Sandhya Infocity SEZ 33 Old Mahabalipuram Rd,Navallur village,chengalpattu District, Chennai 603103

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :India East Coast Basin (Ponnaiyar/Priyadarshini rivers)

(9.3.1.8) Latitude

12.824649

(9.3.1.9) Longitude

80.231536

(9.3.1.10) Located in area with water stress

Select from:

- ☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

11.34

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

11.34

(9.3.1.21) Total water discharges at this facility (megaliters)

10.68

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

10.68

(9.3.1.27) Total water consumption at this facility (megaliters)

0.66

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility is located in an “Extremely High” water-stressed region on India’s East Coast. All water consumed is for direct operational needs, with both withdrawals and discharges managed onsite. Reporting is motivated by the high water dependency of operations in the area and the associated risks of supply interruptions, regulatory scrutiny, and reputational impacts. This is the first year of measurement, so the data establishes a new baseline. All values reported represent aggregated annual totals, as no prior-year data exists for comparison.

Row 2

(9.3.1.1) Facility reference number

Select from:

☒ Facility 2

(9.3.1.2) Facility name (optional)

Platinum Holding Pvt Ltd,IT/ITES SEZ (Ozone Tech Park)No 2/1, Abu Garden, OMR, Navalur,Chennai 600130

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :India East Coast

(9.3.1.8) Latitude

12.851974

(9.3.1.9) Longitude

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.55

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.55

(9.3.1.21) Total water discharges at this facility (megaliters)

3.19

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.19

(9.3.1.27) Total water consumption at this facility (megaliters)

0.36

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in another high-risk ("Extremely High") region of Chennai, this facility's water is used for direct operations with withdrawals and discharges regulated locally. Reporting is crucial due to the high competition for water resources and the need to continually assess both operational risks (supply uncertainty, local aquifer stress) and opportunities (efficiency gains). Measurements are inaugural, and all data sets baseline values for future improvement tracking.

Row 3

(9.3.1.1) Facility reference number

Select from:

☒ Facility 3

(9.3.1.2) Facility name (optional)

RAJA TRADE TRICHY Raja Trade Center, Bharathirayar Salai (Mcdonald's Road), Cantonment, Trichy – 620 001

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Cauvery

(9.3.1.8) Latitude

10.799966

(9.3.1.9) Longitude

78.680237

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.77

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.77

(9.3.1.21) Total water discharges at this facility (megaliters)

2.49

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

2.49

(9.3.1.27) Total water consumption at this facility (megaliters)

0.28

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Positioned within the Cauvery basin, another “Extremely High” risk area, this site reports on withdrawals and discharges as part of direct corporate operations. The facility’s activities coincide with significant regional water scarcity, heightening the importance of transparent use and impact tracking. All data are inaugural due to this being the first year of structured water measurement.

Row 4

(9.3.1.1) Facility reference number

Select from:

☒ Facility 4

(9.3.1.2) Facility name (optional)

SAVITHA PLAZA Savitha Plaza, 1st floor, RS No. 12/2, 100 Feet Road Annanagar, Puducherry 605 005

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :India East Coast Basin (Ponnaiyar/Priyadarshini basin rivers)

(9.3.1.8) Latitude

11.932189

(9.3.1.9) Longitude

79.807381

(9.3.1.10) Located in area with water stress

Select from:

- ☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.73

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.73

(9.3.1.21) Total water discharges at this facility (megaliters)

1.56

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.56

(9.3.1.27) Total water consumption at this facility (megaliters)

0.17

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operations are situated in the Ponnaiyar basin, flagged as “Extremely High” risk. Both withdrawals and discharges arise from direct operations, so reporting is essential for understanding and responding to the acute water stress affecting corporate risk and continuity. All figures are first-year baselines with no historic trends yet available.

Row 5

(9.3.1.1) Facility reference number

Select from:

☒ Facility 5

(9.3.1.2) Facility name (optional)

PARADIGM Mindspace, New Link Road, Malad West, Mumbai 400 064

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin (Mumbai lies on the west coast draining into Arabian Sea)

(9.3.1.8) Latitude

19.180716

(9.3.1.9) Longitude

72.833317

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

59.81

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

59.81

(9.3.1.21) Total water discharges at this facility (megaliters)

53.83

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

53.83

(9.3.1.27) Total water consumption at this facility (megaliters)

5.98

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Set in the Ulhas river basin and classed as “High” water risk, this large Mumbai facility’s reporting reflects both total withdrawals and discharges attached to direct operations. High urban and industrial demand amplifies business-related risks and opportunities for stewardship, and this disclosure helps target future efficiency programs. First-time measurement produces baseline figures.

Row 6

(9.3.1.1) Facility reference number

Select from:

☒ Facility 6

(9.3.1.2) Facility name (optional)

Fourth Dimension Building, Mindspace, Malad West, Mumbai, 400064

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin (Mumbai lies on the west coast draining into Arabian Sea)

(9.3.1.8) Latitude

19.183445

(9.3.1.9) Longitude

72.832428

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

11.34

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

11.34

(9.3.1.21) Total water discharges at this facility (megaliters)

10.21

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

10.21

(9.3.1.27) Total water consumption at this facility (megaliters)

1.13

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Sharing the Ulhas basin context, this site also has “High” water risk exposure and reports first-year water consumption and discharge data for direct facility operations. Reporting is mandated by local water pressure and the strategic importance of water stewardship in Mumbai.

Row 7

(9.3.1.1) Facility reference number

Select from:

☒ Facility 7

(9.3.1.2) Facility name (optional)

BTG BANGALORE Brigade Properties Pvt. Ltd, Brigade Tech Gardens SEZ, Block A1 2nd floor (Non SEZ), Brooke fields, Kundalahalli Village, Marathahalli Post, Bengaluru, Karnataka, 560037.

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :Arkavathy / Vrishabhavathi River Basin (part of Arkavathy system / Cauvery tributaries)

(9.3.1.8) Latitude

12.963645

(9.3.1.9) Longitude

77.718212

(9.3.1.10) Located in area with water stress

Select from:

- ☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

38.59

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

- ☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

38.59

(9.3.1.21) Total water discharges at this facility (megaliters)

34.73

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

34.73

(9.3.1.27) Total water consumption at this facility (megaliters)

3.86

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in Bengaluru, with “Extremely High” water risk, all withdrawals/discharges relate to direct business needs. This reporting enables risk management in a frequently water-scarce urban center and sets a baseline for tracking corrective action and efficiency.

Row 8

(9.3.1.1) Facility reference number

Select from:

☒ Facility 8

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Musi River Basin (Godavari Basin Tributary)

(9.3.1.8) Latitude

17.410798

(9.3.1.9) Longitude

78.341552

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

25.04

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

25.04

(9.3.1.21) Total water discharges at this facility (megaliters)

22.54

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

22.54

(9.3.1.27) Total water consumption at this facility (megaliters)

2.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This Hyderabad facility is in the Musi basin, designated “Extremely High” risk. It reports withdrawals/discharges for business operations in the context of local water stress. This transparency provides insight for supply resilience and stakeholder engagement. All reported volumes are baseline (first-year).

Row 9

(9.3.1.1) Facility reference number

Select from:

☒ Facility 9

(9.3.1.2) Facility name (optional)

MEDHA TOWER Medha IT Tower, Module 01 & 05, ACE Urban Hitech City-IT/ITES SEZ, Sy.No.53/1, Kesarpalli Village, Gannavaram Mandal, Krishna, Andhra Pradesh - 521102

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Krishna River Basin

(9.3.1.8) Latitude

16.526098

(9.3.1.9) Longitude

80.779288

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.67

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.67

(9.3.1.21) Total water discharges at this facility (megaliters)

1.51

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.51

(9.3.1.27) Total water consumption at this facility (megaliters)

0.16

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in the Krishna basin with “Extremely High” risk assignment, the amounts withdrawn and discharged are part of company operations. Reporting is a response to documented basin stress and stakeholder expectations, with all flows measured for the first time in this reporting cycle.

Row 10

(9.3.1.1) Facility reference number

Select from:

☒ Facility 10

(9.3.1.2) Facility name (optional)

UMANG TOWER MUMBAI 4th Floor, Umang Towers, Malad West, 400064

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Ulhas River Basin

(9.3.1.8) Latitude

19.175756

(9.3.1.9) Longitude

72.832162

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.09

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.09

(9.3.1.21) Total water discharges at this facility (megaliters)

1.88

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.88

(9.3.1.27) Total water consumption at this facility (megaliters)

0.21

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility sits in a “Low Medium” risk zone of the Ulhas basin. It reports first-year metrics for withdrawals/discharges as part of its direct operations, forming a baseline for future monitoring.

Row 13

(9.3.1.1) Facility reference number

Select from:

☒ Facility 13

(9.3.1.2) Facility name (optional)

TIDEL PARK Tidel Park, D2 - D4, DC 8 - DC 10, Ground floor, ELCOT SEZ, Aerodrome Post, Coimbatore 641014

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Noyyal River Basin (tributary of Cauvery)

(9.3.1.8) Latitude

11.030551

(9.3.1.9) Longitude

77.017537

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.55

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.55

(9.3.1.21) Total water discharges at this facility (megaliters)

4.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.1

(9.3.1.27) Total water consumption at this facility (megaliters)

0.45

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility operates in the “High” risk Noyyal basin and reports first-year measured withdrawals/discharges resulting from corporate activities, supporting site-level accountability in water stewardship.

Row 14

(9.3.1.1) Facility reference number

Select from:

☒ Facility 14

(9.3.1.2) Facility name (optional)

HANUDEV INFOPARK Hanudev Infopark, D Block, 5th floor, Udaiyampalayam, Nav India Road, Coimbatore 641028

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Noyyal River Basin (tributary of Cauvery)

(9.3.1.8) Latitude

11.020944

(9.3.1.9) Longitude

76.991214

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.91

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.91

(9.3.1.21) Total water discharges at this facility (megaliters)

4.42

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.42

(9.3.1.27) Total water consumption at this facility (megaliters)

0.49

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

As above, located in the "High" risk Noyyal basin, this site's first-year measurement provides baseline operational context for water use/discharges.

Row 15

(9.3.1.1) Facility reference number

Select from:

☒ Facility 15

(9.3.1.2) Facility name (optional)

No 5, Brooke bond colony, R S Puram, coimbatore 641002

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Noyyal River

(9.3.1.8) Latitude

11.009177

(9.3.1.9) Longitude

76.958828

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.71

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.71

(9.3.1.21) Total water discharges at this facility (megaliters)

1.54

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.54

(9.3.1.27) Total water consumption at this facility (megaliters)

0.17

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Direct operations in the Noyyal basin (high risk) drive this first-year reporting of withdrawal/discharge, forming the baseline for future water management strategy.

Row 16

(9.3.1.1) Facility reference number

Select from:

☒ Facility 16

(9.3.1.2) Facility name (optional)

Mexico, Paseo De La Reforma

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Mexico

☒ Other, please specify :Valley of Mexico Basin

(9.3.1.8) Latitude

19.434244

(9.3.1.9) Longitude

-99.151101

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.59

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.59

(9.3.1.21) Total water discharges at this facility (megaliters)

4.13

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.13

(9.3.1.27) Total water consumption at this facility (megaliters)

0.46

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in the “High” risk Valley of Mexico basin, this site measures direct withdrawals/discharges for the first time, reflecting local resource pressure and the need for robust site-level water governance.

Row 17

(9.3.1.1) Facility reference number

Select from:

☒ Facility 17

(9.3.1.2) Facility name (optional)

3rd Floor, Skyrise 1 Building, Cebu IT Park, Apas, Cebu City, 6000

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Philippines

☒ Other, please specify :Cebu Island Basin

(9.3.1.8) Latitude

10.331476

(9.3.1.9) Longitude

123.908109

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.96

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.96

(9.3.1.21) Total water discharges at this facility (megaliters)

3.57

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.57

(9.3.1.27) Total water consumption at this facility (megaliters)

0.39

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This Cebu Island facility faces “Extremely High” water risk, and this is its first cycle of comprehensive water measurement and disclosure, offering a critical new baseline for operational impact tracking.

Row 18

(9.3.1.1) Facility reference number

Select from:

☒ Facility 18

(9.3.1.2) Facility name (optional)

2nd Floor, Science Hub - 2, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Philippines

☒ Other, please specify :Pasig River Basin

(9.3.1.8) Latitude

14.531844

(9.3.1.9) Longitude

121.051801

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

10.69

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

10.69

(9.3.1.21) Total water discharges at this facility (megaliters)

9.62

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

9.62

(9.3.1.27) Total water consumption at this facility (megaliters)

1.07

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- ☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in the Pasig basin with “High” risk, first-year withdrawal/discharge measurements are disclosed, ensuring transparency in local operational impact and supporting emerging management initiatives.

Row 21

(9.3.1.1) Facility reference number

Select from:

- ☒ Facility 21

(9.3.1.2) Facility name (optional)

Motherwell

(9.3.1.3) Value chain stage

Select from:

- ☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :River Clyde Basin

(9.3.1.8) Latitude

55.783281

(9.3.1.9) Longitude

-4.000266

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.78

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.78

(9.3.1.21) Total water discharges at this facility (megaliters)

3.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.4

(9.3.1.27) Total water consumption at this facility (megaliters)

0.38

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

Row 22

(9.3.1.1) Facility reference number

Select from:

☒ Facility 22

(9.3.1.2) Facility name (optional)

Derby

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Derwent River Basin

(9.3.1.8) Latitude

52.916359

(9.3.1.9) Longitude

-1.453782

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.19

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.19

(9.3.1.21) Total water discharges at this facility (megaliters)

1.97

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.97

(9.3.1.27) Total water consumption at this facility (megaliters)

0.22

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

With “Low Medium” risk, Derby’s site now has first-year withdrawal/discharge data, reflecting both direct operational water use and new efforts at monitoring.

Row 23

(9.3.1.1) Facility reference number

Select from:

☒ Facility 23

(9.3.1.2) Facility name (optional)

Middesbrough

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Tees River Basin

(9.3.1.8) Latitude

54.574497

(9.3.1.9) Longitude

-1.234459

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.32

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.32

(9.3.1.21) Total water discharges at this facility (megaliters)

1.18

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.18

(9.3.1.27) Total water consumption at this facility (megaliters)

0.14

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

In the "Low" risk Tees basin, first measurements of withdrawal/discharge for direct operations set a baseline for ongoing water stewardship.

Row 24

(9.3.1.1) Facility reference number

Select from:

☒ Facility 24

(9.3.1.2) Facility name (optional)

Pontypridd

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :River Taff Basin

(9.3.1.8) Latitude

51.602859

(9.3.1.9) Longitude

-3.340241

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.28

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.28

(9.3.1.21) Total water discharges at this facility (megaliters)

1.15

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.15

(9.3.1.27) Total water consumption at this facility (megaliters)

0.13

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

In the “Low” risk Taff basin, the facility presents its first CDP measurement, supporting a holistic, group-wide approach to water accountability.

Row 25

(9.3.1.1) Facility reference number

Select from:

☒ Facility 25

(9.3.1.2) Facility name (optional)

Isle of Wight

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Medina River Basin (Isle of Wight)

(9.3.1.8) Latitude

50.753955

(9.3.1.9) Longitude

-1.298551

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.89

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.89

(9.3.1.21) Total water discharges at this facility (megaliters)

0.8

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.8

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year*Select from:*☒ This is our first year of measurement**Row 26****(9.3.1.1) Facility reference number***Select from:*☒ Facility 26**(9.3.1.2) Facility name (optional)***Derry***(9.3.1.3) Value chain stage***Select from:*☒ Direct operations**(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility***Select all that apply*☒ Risks☒ Opportunities**(9.3.1.5) Withdrawals or discharges in the reporting year***Select from:*☒ Yes, withdrawals and discharges**(9.3.1.7) Country/Area & River basin**

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Foyle River Basin

(9.3.1.8) Latitude

55.017532

(9.3.1.9) Longitude

-7.337802

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.65

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.65

(9.3.1.21) Total water discharges at this facility (megaliters)

0.59

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.59

(9.3.1.27) Total water consumption at this facility (megaliters)

0.06

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

A "Low" risk site, this facility's water data is being captured for the first time, reinforcing even low-risk basin sites in overall Firstsource water governance.

Row 27

(9.3.1.1) Facility reference number

Select from:

☒ Facility 27

(9.3.1.2) Facility name (optional)

Clydebank

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :River Clyde Basin

(9.3.1.8) Latitude

55.904326

(9.3.1.9) Longitude

-4.405013

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.6

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.6

(9.3.1.21) Total water discharges at this facility (megaliters)

0.54

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.54

(9.3.1.27) Total water consumption at this facility (megaliters)

0.06

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility operates in the low-risk Foyle River Basin. All water withdrawals and discharges are related to direct operations, with the data reported for the first time this year. Reporting aligns with corporate policy to manage and monitor water use responsibly at all sites, regardless of low risk, ensuring consistency and providing a baseline for future water stewardship improvements.

Row 28

(9.3.1.1) Facility reference number

Select from:

☒ Facility 28

(9.3.1.2) Facility name (optional)

Belfast

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :Lagan River Basin

(9.3.1.8) Latitude

54.593613

(9.3.1.9) Longitude

-5.934694

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.58

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.58

(9.3.1.21) Total water discharges at this facility (megaliters)

0.52

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.52

(9.3.1.27) Total water consumption at this facility (megaliters)

0.06

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Set within the Lagan River Basin (low risk), this facility's operational withdrawals and discharges are measured and reported to provide a first-year snapshot, supporting overall group transparency. Although current water-related risks are minimal, this approach enables monitoring for any future changes and reflects internal targets for environmental data completeness.

Row 29

(9.3.1.1) Facility reference number

Select from:

☒ Facility 29

(9.3.1.2) Facility name (optional)

Euston, London

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Thames

(9.3.1.8) Latitude

51.493252

(9.3.1.9) Longitude

-0.225339

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.22

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.22

(9.3.1.21) Total water discharges at this facility (megaliters)

0.19

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.19

(9.3.1.27) Total water consumption at this facility (megaliters)

0.03

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This location, in the "Low Medium" risk Thames River Basin, supports mainly administrative operations with related direct water withdrawals and discharges. The first year of measurement provides essential baseline information for tracking changes and revealing efficiency opportunities across metropolitan and regional sites, reflecting a proactive stance on water stewardship.

Row 30

(9.3.1.1) Facility reference number

Select from:

☒ Facility 30

(9.3.1.2) Facility name (optional)

Birmingham

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United Kingdom of Great Britain and Northern Ireland

☒ Other, please specify :River Rea (Tributary of Severn) Basin

(9.3.1.8) Latitude

52.472751

(9.3.1.9) Longitude

-1.921355

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.12

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.12

(9.3.1.21) Total water discharges at this facility (megaliters)

0.11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.11

(9.3.1.27) Total water consumption at this facility (megaliters)

0.01

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in a "Low Medium" risk area of the River Rea Basin (Severn tributary), this facility's first-time water data supports both internal benchmarking and external disclosure. The measurement covers all direct operational water use, acknowledging the importance of urban water stewardship regardless of baseline risk assessments.

Row 31

(9.3.1.1) Facility reference number

Select from:

☒ Facility 31

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Fountain Creek Basin (Arkansas River System)

(9.3.1.8) Latitude

38.910026

(9.3.1.9) Longitude

-104.82425

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.8

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.8

(9.3.1.21) Total water discharges at this facility (megaliters)

3.42

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.42

(9.3.1.27) Total water consumption at this facility (megaliters)

0.38

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Situated in the Fountain Creek Basin with "Medium High" water risk, this facility's reporting includes all operational withdrawals and discharges, emphasizing the need for heightened awareness in potentially water-stressed regions. Data for this first reporting period provides a platform for evaluating risk mitigation and future action planning.

Row 32

(9.3.1.1) Facility reference number

Select from:

☒ Facility 32

(9.3.1.2) Facility name (optional)

Amherst

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Buffalo River Basin (Lake Erie Watershed)

(9.3.1.8) Latitude

43.02022

(9.3.1.9) Longitude

-78.786588

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3.01

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.01

(9.3.1.21) Total water discharges at this facility (megaliters)

2.71

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

2.71

(9.3.1.27) Total water consumption at this facility (megaliters)

0.3

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in the low-risk Buffalo River Basin (Lake Erie watershed), this site's direct water use and discharge figures offer an initial baseline for local management and group-level evaluation. With water stress limited, ongoing reporting enables continued assurance of sustainable water practices and accountability.

Row 33

(9.3.1.1) Facility reference number

Select from:

☒ Facility 33

(9.3.1.2) Facility name (optional)

Kingston

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Hudson River

(9.3.1.8) Latitude

41.977303

(9.3.1.9) Longitude

-73.993234

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.72

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.72

(9.3.1.21) Total water discharges at this facility (megaliters)

0.65

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.65

(9.3.1.27) Total water consumption at this facility (megaliters)

0.07

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility, operating in the low-risk Hudson River Basin, records direct withdrawals and discharges for the first time, marking the beginning of structured site-level water accounting. Data reported forms the foundation for future operational reviews and resource optimization.

Row 34

(9.3.1.1) Facility reference number

Select from:

☒ Facility 34

(9.3.1.2) Facility name (optional)

Louisville

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Ohio River Basin

(9.3.1.8) Latitude

38.269173

(9.3.1.9) Longitude

-85.570798

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

8.66

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

8.66

(9.3.1.21) Total water discharges at this facility (megaliters)

7.79

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

7.79

(9.3.1.27) Total water consumption at this facility (megaliters)

0.87

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in the Ohio River Basin (low risk), annual direct operational water figures are provided for the first time. The disclosure creates a baseline, supports regulatory compliance, and demonstrates foresight in resource management.

Row 35

(9.3.1.1) Facility reference number

Select from:

☒ Facility 35

(9.3.1.2) Facility name (optional)

Salt Lake City

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Great Salt Lake

(9.3.1.8) Latitude

40.74352

(9.3.1.9) Longitude

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.93

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.93

(9.3.1.21) Total water discharges at this facility (megaliters)

0.83

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.83

(9.3.1.27) Total water consumption at this facility (megaliters)

0.1

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in a "Medium High" risk Great Salt Lake, all water withdrawals and discharges are captured for direct operations. The first-year data helps identify both potential risk (regulatory or supply) and opportunity as water stress may increase in this region.

Row 36

(9.3.1.1) Facility reference number

Select from:

☒ Facility 36

(9.3.1.2) Facility name (optional)

Palmbay, Commercepark

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Indian River Lagoon Basin

(9.3.1.8) Latitude

28.049937

(9.3.1.9) Longitude

-80.601949

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.9

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.9

(9.3.1.21) Total water discharges at this facility (megaliters)

1.71

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.71

(9.3.1.27) Total water consumption at this facility (megaliters)

0.19

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in a "Medium High" risk Indian River Lagoon Basin, all water withdrawals and discharges are captured for direct operations. The first-year data helps identify both potential risk (regulatory or supply) and opportunity as water stress may increase in this region.

Row 37

(9.3.1.1) Facility reference number

Select from:

☒ Facility 37

(9.3.1.2) Facility name (optional)

Dallas

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

- ☒ Trinity River (Texas)

(9.3.1.8) Latitude

32.935327

(9.3.1.9) Longitude

-96.983755

(9.3.1.10) Located in area with water stress

Select from:

- ☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

5.42

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

- ☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5.42

(9.3.1.21) Total water discharges at this facility (megaliters)

4.87

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.87

(9.3.1.27) Total water consumption at this facility (megaliters)

0.55

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

With "Low Medium" water risk in the Trinity River Basin, this site provides initial data for direct operational withdrawals and discharges. Reporting ensures readiness to adapt to any evolving local risk and forms the basis for performance monitoring.

Row 38

(9.3.1.1) Facility reference number

Select from:

☒ Facility 38

(9.3.1.2) Facility name (optional)

Chattanooga

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Tennessee River Basin

(9.3.1.8) Latitude

35.012381

(9.3.1.9) Longitude

-85.189616

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.88

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.88

(9.3.1.21) Total water discharges at this facility (megaliters)

0.79

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.79

(9.3.1.27) Total water consumption at this facility (megaliters)

0.09

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Situated in the low-risk Tennessee River Basin, all operational water is measured for the first time. Disclosure provides transparency, maintains regulatory alignment, and enables ongoing risk review.

Row 39

(9.3.1.1) Facility reference number

Select from:

☒ Facility 39

(9.3.1.2) Facility name (optional)

Thousand Oaks

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Calleguas Creek Basin

(9.3.1.8) Latitude

34.185475

(9.3.1.9) Longitude

-118.877902

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.47

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.47

(9.3.1.21) Total water discharges at this facility (megaliters)

1.32

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.32

(9.3.1.27) Total water consumption at this facility (megaliters)

0.15

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- ☒ This is our first year of measurement

(9.3.1.29) Please explain

Located in the “High” risk Calleguas Creek Basin, withdrawals/discharges are significant for direct operations. First-time reporting is strategic here, both for risk management in a drier region and for validating ongoing stewardship in a regulated market.

Row 40

(9.3.1.1) Facility reference number

Select from:

- ☒ Facility 40

(9.3.1.2) Facility name (optional)

Laporte

(9.3.1.3) Value chain stage

Select from:

- ☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :St. Joseph River Basin (Lake Michigan Watershed)

(9.3.1.8) Latitude

41.630372

(9.3.1.9) Longitude

-86.733042

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.37

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.37

(9.3.1.21) Total water discharges at this facility (megaliters)

0.34

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.34

(9.3.1.27) Total water consumption at this facility (megaliters)

0.03

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in the “High” risk St. Joseph River Basin (Lake Michigan watershed), this facility reports direct operational water use for the first time. The high local risk provides motivation for sustained monitoring and future-focused risk management.

Row 41

(9.3.1.1) Facility reference number

Select from:

☒ Facility 41

(9.3.1.2) Facility name (optional)

Chico

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Sacramento River - San Joaquin River

(9.3.1.8) Latitude

39.799187

(9.3.1.9) Longitude

-121.852436

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.02

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.02

(9.3.1.21) Total water discharges at this facility (megaliters)

0.01

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.01

(9.3.1.27) Total water consumption at this facility (megaliters)

0.01

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This Chico facility's operations in the "Low Medium" risk Butte Creek Basin are reported for the first time this year. Metrics establish a new baseline supporting both local and group-wide water sustainability targets.

Row 42

(9.3.1.1) Facility reference number

Select from:

☒ Facility 42

(9.3.1.2) Facility name (optional)

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

☒ Other, please specify :Great Miami River Basin

(9.3.1.8) Latitude

39.764176

(9.3.1.9) Longitude

-84.18828

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.01

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.01

(9.3.1.21) Total water discharges at this facility (megaliters)

0.01

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.01

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in the "Medium High" risk Great Miami River Basin, this site's first year of operational water reporting supports future risk assessment and affirms organizational diligence in moderately stressed US watersheds.

Row 43

(9.3.1.1) Facility reference number

Select from:

☒ Facility 43

(9.3.1.2) Facility name (optional)

Romania

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Romania

☒ Danube

(9.3.1.8) Latitude

44.43459

(9.3.1.9) Longitude

26.134193

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.64

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.64

(9.3.1.21) Total water discharges at this facility (megaliters)

4.11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.11

(9.3.1.27) Total water consumption at this facility (megaliters)

0.53

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

This facility operates in the “High” risk Dâmbovița River Basin (Danube watershed). All direct operational withdrawals/discharges are being measured for the first time, recognizing both current materiality and potential future escalation of water-related risks in Romania.

Row 44

(9.3.1.1) Facility reference number

Select from:

☒ Facility 44

(9.3.1.2) Facility name (optional)

South Africa- Woodstock, Capetown

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

South Africa

☒ Other, please specify :Liesbeeck River Basin (Capetown)

(9.3.1.8) Latitude

-33.93076

(9.3.1.9) Longitude

18.439845

(9.3.1.10) Located in area with water stress

Select from:

☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

5.72

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5.72

(9.3.1.21) Total water discharges at this facility (megaliters)

5.13

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

5.13

(9.3.1.27) Total water consumption at this facility (megaliters)

0.59

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Operating in the "Extremely High" risk Liesbeeck River Basin, first-year measurements capture all water withdrawals/discharges from direct operations. Disclosure addresses acute regional challenges and regulatory expectations in the Cape Town area.

Row 45

(9.3.1.1) Facility reference number

Select from:

☒ Facility 45

(9.3.1.2) Facility name (optional)

South Africa- Victoria, Capetown

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

South Africa

- ☒ Other, please specify :Liesbeeck River Basin

(9.3.1.8) Latitude

-33.935511

(9.3.1.9) Longitude

18.460673

(9.3.1.10) Located in area with water stress

Select from:

- ☒ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

5.07

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5.07

(9.3.1.21) Total water discharges at this facility (megaliters)

4.56

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.56

(9.3.1.27) Total water consumption at this facility (megaliters)

0.51

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Similarly, this facility's accounting in a highly water-stressed basin reflects both operational and reputational risks, reported for the first time to demonstrate rigorous attention to sustainability in extreme environments.

Row 46

(9.3.1.1) Facility reference number

Select from:

☒ Facility 46

(9.3.1.2) Facility name (optional)

Trinidad Tobago

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Trinidad and Tobago

☒ Other, please specify :Caroni River Basin

(9.3.1.8) Latitude

10.666511

(9.3.1.9) Longitude

-61.509135

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.81

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.81

(9.3.1.21) Total water discharges at this facility (megaliters)

1.63

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.63

(9.3.1.27) Total water consumption at this facility (megaliters)

0.18

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Sited in the "Low Medium" risk Caroni River Basin, the facility's disclosure of direct operations water flows provides a benchmark for future comparison, while elevating attention to local management as climate and development pressures evolve.

Row 47

(9.3.1.1) Facility reference number

Select from:

☒ Facility 47

(9.3.1.2) Facility name (optional)

Australia- Melbourne

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Australia

☒ Other, please specify :Yarra River Basin

(9.3.1.8) Latitude

-37.809732

(9.3.1.9) Longitude

144.969887

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.03

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.03

(9.3.1.21) Total water discharges at this facility (megaliters)

0.93

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.93

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ This is our first year of measurement

(9.3.1.29) Please explain

Within the "Low Medium" risk Yarra River Basin, first-year water measurement encompasses all facility direct operations, marking the start of structured water data collection in a major Australian city.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☒ 51-75

(9.3.2.2) Verification standard used

For the facilities in our direct operations referenced in 9.3.1, 0% of water accounting data has been third party verified for the most recent reporting period. To date, all water withdrawal and consumption figures have been internally compiled. We recognize the benefit of independent verification—especially for sites with substantive water-related dependencies, risks, and opportunities—and we are evaluating options to include third party verification in future reporting cycles.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

At present, Firstsource's water withdrawal volumes by source have not undergone third-party verification. This is primarily because our water usage at most facilities is limited to office operations, with water supply metered and managed by building landlords or facility owners. As a tenant, Firstsource receives usage data directly from property managers, based on utility bills or landlord-provided sub-metering, which are the primary records available for our operational scope. Because we do not directly control the water infrastructure or metering at the majority of our leased office premises, commissioning independent, third-party verification of this secondary data would add significant cost and logistical complexity, with limited impact on the accuracy or completeness of the reported values. Additionally, the relatively low volume and impact of water withdrawals at our sites means that internal assurance and reconciliation against facility utility records have historically been deemed sufficient for management and reporting purposes. Firstsource is committed to improving the robustness and transparency of our water data as water risk and stakeholder expectations grow. We will continue to monitor the need for third-party assurance in line with materiality and evolving best practices

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Currently, water withdrawal quality data by standard water quality parameters has not been third-party verified because Firstsource, as a service-sector company, operates primarily in leased office spaces where water quality is managed and monitored by the landlords or municipal suppliers, not by Firstsource directly. Landlords or local authorities are responsible for ensuring compliance with statutory water quality standards and are subject to periodic regulatory inspections and certifications. Firstsource does not have direct operational oversight or control over the sourcing, monitoring, or testing of incoming water quality at its facilities, nor does it conduct independent water quality sampling as these responsibilities—and the associated data—are outside our organizational boundary and scope of influence. Given this structure, pursuing additional, independent verification of water quality parameters would not enhance data accuracy or operational control, as Firstsource must rely on the assurances and reporting provided by property managers and municipal utility providers.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 51-75

(9.3.2.2) Verification standard used

For the facilities in our direct operations referenced in 9.3.1, 0% of water accounting data has been third party verified for the most recent reporting period. To date, all water withdrawal and consumption figures have been internally compiled. We recognize the benefit of independent verification—especially for sites with substantive water-related dependencies, risks, and opportunities—and we are evaluating options to include third party verification in future reporting cycles.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Water discharge volumes by destination have not been subject to third-party verification because, as a tenant in multi-occupancy commercial buildings, Firstsource does not directly oversee or manage water discharge systems. All water discharged from our facilities is handled through landlord-controlled drainage, sewage, and water treatment infrastructure. The measurement, reporting, and any regulatory compliance related to water discharges are the responsibility of building owners or property management companies. Firstsource does not have direct access to primary discharge metering or destination records, and our data on water discharges is consequently based on estimates (such as “water in equals water out”) or on information stated in facility management documentation. Given this arrangement, commissioning third-party verification of discharge volumes is not feasible or meaningful within our operational boundaries, as the relevant processes and monitoring are outside of Firstsource’s control and scope. Should our operational control expand to include direct management of water discharge infrastructure in the future, we will reassess the need for independent verification of discharge data. Let me know if you’d like an even more concise or detailed version!

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Water discharge volumes by final treatment level have not been third-party verified because Firstsource does not have operational control over wastewater treatment processes at its facilities. As a tenant in multi-occupancy office buildings, all wastewater from our operations is transferred directly to landlord-managed drainage and on-site or municipal treatment systems. The responsibility for treating discharged water—and for certifying the treatment level—rests with property owners, building

management, or local utility providers. Firstsource does not monitor, meter, or verify the end-of-pipe treatment provided to wastewater leaving the premises, nor do we receive detailed treatment process data that could be independently verified. As such, our understanding of treatment levels relies entirely on facility management disclosures or standard municipal practices, and third-party verification by Firstsource would not add accuracy or value given our lack of direct oversight. We will continue to review this practice should our operational scope or legal obligations related to wastewater management change in the future

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

Water discharge quality data by standard water quality parameters has not been third-party verified because Firstsource does not have direct control or oversight over wastewater quality at its facilities. All water discharged from our sites enters building drainage or municipal wastewater systems managed by landlords or local utility providers. As a tenant, Firstsource does not perform on-site wastewater sampling or quality testing, nor do we receive primary data on effluent quality from facility owners or municipal authorities. Compliance with discharge standards, routine testing, and any third-party assurance are the responsibility of property management or the local utility, in accordance with legal and regulatory requirements. Because water discharge quality monitoring falls outside our operational boundary and is managed externally, commissioning independent verification is not feasible or applicable for Firstsource's reporting at this time.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ Not verified

(9.3.2.3) Please explain

The total volume of water consumption has not been third-party verified because Firstsource's operations are primarily located in leased commercial office spaces where water provision and metering are managed by landlords or facility management companies. Our water consumption figures are based on data provided by building management or utility bills, which serve as the official record for tenants. Since Firstsource does not own or directly meter the water infrastructure at our operational sites, we rely on secondary data over which we have limited control or ability to audit independently. Commissioning third-party verification for this consumption data would add complexity and cost without enhancing accuracy, as the original source data remains outside our direct operational boundary. We continue to review the need for external verification in line with emerging stakeholder expectations and materiality, especially in locations where water risks or dependencies are more pronounced.

[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

79803000000

(9.5.2) Total water withdrawal efficiency

329669103.98

(9.5.3) Anticipated forward trend

This suggests that for every 1 cubic meter (or relevant unit) of water withdrawn, Firstsource generates approximately ₹329.67 of revenue, indicating the company's water use efficiency relative to its economic output. Given the organizational focus on sustainability and resource efficiency, it is reasonable to anticipate a positive trend wherein water withdrawal efficiency will increase over time. In future, we will use AI/ML based technologies & create predictive models to anticipate the trend.

[Fixed row]

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

Employee Consumption

(9.12.2) Water intensity value

0.2265

(9.12.3) Numerator: Water aspect

Select from:

☒ Water consumed

(9.12.4) Denominator

per employee per year

(9.12.5) Comment

At present, Firstsource does not routinely calculate or disclose quantified water intensity metrics specific to our services (such as liters or cubic meters per full-time equivalent, per transaction, or per dollar revenue). Our core business functions are centered on business process management and IT-enabled services, which are delivered primarily from office-based environments. These activities are inherently low in direct water use, as water is consumed mainly for domestic purposes (such as sanitation, drinking, and facility maintenance) and not as a process input. Based on our annual water accounting and employee headcounts, a rough estimate of water intensity for our operations would typically fall within the range of 5–15 m³ of water consumed per employee per year, depending on facility type, climate, and local occupancy rates.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☒ No

(9.13.2) Comment

Firstsource primarily operates as a Business Process Outsourcing (BPO) service provider and does not manufacture or sell physical products that contain substances subject to regulatory classification as hazardous. Therefore, the company's direct exposure to hazardous substances in product formulations is effectively nil.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

(9.14.2) Definition used to classify low water impact

We consider water to have a low impact because it is low-water-intensive due to its minimal water usage, low water footprint, limited dependence on water resources, and resilience to water scarcity. Our operations primarily use water for sanitation, cooling systems, and facility-related needs, making them less water-intensive than industries like manufacturing or agriculture. This makes us a sustainable option for water resource management by reducing potential risks and promoting water-efficient practices.

(9.14.4) Please explain

As a business, Firstsource primarily delivers knowledge-based services rather than physical products. Our services inherently have low water impact because they do not involve water-intensive production processes, manufacturing, or raw material extraction phases typical of many product-based industries. We are water-intensive company as we mainly operate as a customer experience and technology provider. 1) Water is not a major component of our daily operations. Sanitation, cooling systems, and other facility-related requirements are the main uses of water, which are usually quite small when compared to sectors like manufacturing or agriculture. 2) We use very little freshwater, both directly and indirectly, due to our comparatively small water footprint. As a result, there is little environmental impact on water resources. 3. Our operations are not significantly affected by water availability or quality, as they do not require water as essential input.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☒ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

☒ Yes

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

☒ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

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

(9.15.1.2) Please explain

Firstsource's water-related targets revolve around reducing water consumption intensity, enhancing data accuracy for water management, increasing water recycling and reuse, actively mitigating water risks in stressed regions, and fostering conservation awareness among employees. While Firstsource has not set explicit WASH targets, it has undertaken substantial initiatives to ensure responsible water management and hygiene standards across its facilities. These include: Conducting detailed water risk assessments using tools like the WRI Aqueduct to identify at-risk water basins. Implementing water conservation measures such as installing water-efficient fixtures, setting up sewage treatment plants, rainwater harvesting, and atmospheric water generation to reduce reliance on municipal water. Enhancing water use monitoring and data accuracy to build a robust baseline for future improvements. Focusing on employee awareness programs that promote water conservation and hygiene practice

Other

(9.15.1.1) Target set in this category

Select from:

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

(9.15.1.2) Please explain

Firstsource operates primarily as a Business Process Outsourcing (BPO) company, where direct water consumption is relatively low and primarily related to office-based operations. Given this service-oriented business model, the company's water use impacts are limited compared to water-intensive industries, and current water-related risks are managed through comprehensive assessments and operational controls rather than fixed WASH targets.

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☒ Target 1

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Other water withdrawals, please specify :targets reducing water use per employee (water intensity), with reported improvements in water consumption intensity (from 2.98 to 0.10 KL per FTE) from FY 2023-24 to FY 2024-25.

(9.15.2.4) Date target was set

03/30/2024

(9.15.2.5) End date of base year

03/30/2024

(9.15.2.6) Base year figure

2.98

(9.15.2.7) End date of target year

03/30/2025

(9.15.2.8) Target year figure

2

(9.15.2.9) Reporting year figure

0.19

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.2.11) % of target achieved relative to base year

285

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The water intensity reduction target at Firstsource focuses on minimizing water use per employee (per Full-Time Equivalent, FTE) across the company's operational sites. The reported data shows a significant improvement in water consumption intensity from 2.98 KL per FTE in FY 2023-24 to 0.10 KL per FTE in FY 2024-25. Target Coverage: The water intensity metric covers approximately 62.5% of the workforce, reflecting data collected from the major operational centers where detailed water assessments and measurements are available. Exclusions: Sites that do not have comprehensive water measurement systems or are newly acquired may be excluded from the current target coverage due to insufficient data.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Conducted detailed water consumption assessments, at 10 centres including a third-party audit of major centers. Implemented water-saving fixtures such as low-flow aerators, sensor-operated taps, waterless urinals, and dual-flush toilets across numerous sites. Established Sewage Treatment Plants (STPs) in multiple facilities facilitating wastewater recycling and reuse for non-potable applications like flushing and gardening. Installed rainwater harvesting systems and deployed atmospheric water generation technology (AirOWater) in select offices to supplement potable water supply sustainably. Prioritized operational controls and monitoring in facilities located in water-stressed regions identified through risk assessments (e.g., Hyderabad, Bangalore, Chennai).

(9.15.2.16) Further details of target

arget Definition: The company aims to reduce water use per Full-Time Equivalent (FTE), focusing on lowering water consumption intensity across its operational sites. Performance Achieved: Water consumption intensity has improved significantly, declining from 2.98 kiloliters per FTE in FY 2023-24 to 0.10 kiloliters per FTE in FY 2024-25. Scope and Coverage: The target covers approximately 62.5% of the workforce across multiple facilities with reliable water measurement data, mainly in India and other key geographies. Measurement Methodology: Water intensity is calculated as total water consumption (withdrawal minus discharge) divided by total FTEs at monitored sites. The data includes domestic water use such as washrooms, pantries, and cooling systems. Base Year: FY 2023-24 is used as the baseline year for measuring reduction progress.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☒ Yes

(10.1.2) Target type and metric

Plastic packaging

☒ Eliminate single-use plastic packaging

End-of-life management

☒ Reduce the proportion of plastic waste which is sent to landfill and/or incinerated

Other

☒ Other, please specify :Together, the ZWL policy and the 5R implementation form an integrated approach that advances sustainability agenda by reducing landfill waste, conserving resources, lowering environmental footprint, and fostering a circularity economy mindset.

(10.1.3) Please explain

As a service industry business, we do not produce products and so our contact with plastics will be from disposal of waste. This waste could be old IT infrastructure, down to food, wrapping from personal meals that our employees may eat on site. Therefore, the business is targeting reducing waste plastic to landfill and/or incinerated, through our Zero to Landfill policy. Aligned with the principles of a circular economy, we prioritize resource efficiency and waste reduction through the implementation of the 5R framework and a global Zero Waste to Landfill process. As a part of this plan, we have started working on eliminating plastic waste from our premises, be it from our cutlery from canteen and kitchen, all beverage vending machines in the UK are free from plastics, transitioning from plastic garbage bag to eco friendly covers. Transition from disposable plastic bottles to glass bottles.

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

As a service/customer experience service provider we do not produce plastic polymers

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

As a service/customer experience service provider we do not produce durable plastic goods or components

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

In our BAU operations we have restricted use of plastic good such as water and coffee cups, food packaging and other miscellaneous goods.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

As a service/customer experience service provider we do not produce plastic packaging.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

As a service/customer experience service provider we do not produce goods or products that are packaged in plastic.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

In our BAU operations, our employees have access to food services via a 3rd party who provide some items in steel plates(resuable) and we ourselves do not provide these services.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

We utilise 3rd party waste management services but we ourselves do not provide these services.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

We do not provide financial products or services for plastic related activities.

Other activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

No other activities to detail.

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☒ No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☒ No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Part of our commitment is Committing not to develop or engage in any operations or lease in nationally protected areas in all applicable categories: a. strict nature reserves; b. wilderness area; c. national park; natural monument or feature; e. habitat or species management area; f. protected landscape or seascape; protected area with sustainable use of natural resources.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

We aim not to develop or engage in any operations or lease in nationally protected areas in all applicable categories: a. strict nature reserves; b. wilderness area; c. national park; d. natural monument or feature; e. habitat or species management area; f. protected landscape or seascape; g. protected area with sustainable use of natural resources.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

We aim not to develop or engage in any operations or lease in nationally protected areas in all applicable categories: a. strict nature reserves; b. wilderness area; c. national park; d. natural monument or feature; e. habitat or species management area; f. protected landscape or seascape; g. protected area with sustainable use of natural resources.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations are conducted from mainly urban areas which are not close to any Ramsar sites.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

Our operations are conducted from mainly urban areas which are not close to any Key Biodiversity Areas.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

We have planted 2,277 trees and conducted coastal cleanups, removing 1 MT of waste to protect marine life and local ecosystems. We promote a paperless work environment, but to further reduce our carbon footprint, we've partnered with Rescript, a sustainable stationery provider. Rescript manufactures paper from upcycled paper, eliminating the need to cut down trees. This initiative supports four UN Sustainable Development Goals. Firstsource is taking a pioneering step towards sustainability with the introduction of seed-based visiting cards, in partnership with SootheEarth. These unique cards are made from agricultural waste, ensuring they are tree-free, chemical-free, and biodegradable. The cards contain marigold or tomato seeds that, when planted, can grow into vibrant plants, contributing to biodiversity and environmental health.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Allocation of emissions to customers

☒ Base year emissions

☒ Year on year change in absolute emissions (Scope 1 and 2)

☒ Year on year change in absolute emissions (Scope 3)

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☒ ISO 14064-1

☒ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

For the reporting period FY 2024-2025, select GHG emissions data disclosed in our CDP response have been verified by BSI Group India Pvt. Ltd., an independent third-party assurance provider. The verification process covered the GHG statement and emissions data contained in the annual GHG Report. The verification was conducted in alignment with the requirements of ISO 14064-1:2018 and with reference to the Greenhouse Gas (GHG) Protocol, including the Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

GHG Assurance FY 24-25.pdf

[Add row]

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

(13.2.1) Additional information

The transformational merger and integration initiatives undertaken in recent years have presented a significant opportunity for Firstsource to combine the strengths of diverse teams and robust ESG programs. Having substantially met the ambitious targets set out in our 2024 ESG report, we have further challenged ourselves to elevate our commitments, adapting to evolving regulatory landscapes and heightened expectations from stakeholders. In response, we have refined our sustainability strategy to focus on actionable goals organized under environmental commitments which center around four pivotal pillars: Climate Action: Accelerating progress toward a Net Zero future by reducing our carbon footprint with a clear target to achieve Net Zero emissions by 2050. Waste Management: Minimizing waste generation through elimination strategies, expanding recycling initiatives, promoting reuse, and driving resource recovery. Biodiversity Conservation: Engaging in projects to preserve biodiversity, restore ecosystems, and support natural habitats to enhance ecological resilience. Sustainable Infrastructure: Embedding sustainable design principles in our facilities globally to ensure energy efficiency, resource conservation, and healthier work environments. These refined priorities

affirm Firstsource's commitment to integrating sustainability deeply into our business ethos, thereby fostering resilience, innovation, and long-term value creation aligned with stakeholder expectations and global environmental imperatives.

(13.2.2) Attachment (optional)

1000138904_certificate_high-res.pdf

[Fixed row]

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

(13.3.1) Job title

SVP & CAO

(13.3.2) Corresponding job category

Select from:

☒ Other C-Suite Officer

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

