

## VERIFICATION STATEMENT

### Zero Waste to Landfill (ZWL) Verification

This is to confirm that the verification team from TÜV India Private Limited has examined the data related to hazardous and non-hazardous waste management, including the following processes: Recycling, Reuse, Reduction, Pre-processing, Incineration with energy recovery, Incineration without energy recovery, Landfill disposal, Composting, and other applicable treatment or disposal methods.

It has been verified and confirmed that:

**Firstsource Solutions Limited**  
**3rd & 5th Floor, Paradigm B**  
**Mindspace, New Link Road**  
**Malad West, Mumbai – 400064, India**



Based on the procedures performed and the evidence obtained, TÜV India Private Limited concludes that the reported waste diversion rates for Firstsource Solutions Limited for the reporting period 01 April 2024 to 31 March 2025 meet the requirements of TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines and qualify for **Platinum Diversion Rate** classification.

TÜV India, as an independent verifier, has issued this statement solely on the basis of data provided by the organization. This verification statement is based solely on the data and information provided by the organization and supporting evidence reviewed during the verification process. A cradle-to-cradle approach was applied in assessing waste handling and disposal pathways, supported by vendor declarations confirming the final treatment of waste streams.

A handwritten signature in blue ink, appearing to read "M. Borkar".

For TÜV India Pvt. Ltd.  
Mumbai; 2026-02-16



Issued on: 2026-03-08  
Valid until: 2027-03-07

Verification Statement No. 8124407025

*Waste Diversion Category:*

*Baseline Diversion Rate: Waste diversion rate  $\geq$  80%*  
*Silver Diversion Rate: Waste diversion rate  $\geq$  85%*  
*Gold Diversion Rate: Waste diversion rate  $\geq$  90%*  
*Platinum Diversion Rate: Waste diversion rate  $\geq$  95%*

This Verification Statement is part of the verification report and should be read in conjunction with the underlying data analysis. It remains the property of **TÜV India Private Limited** and shall be returned upon request. The use of this Verification Statement is subject to TÜV India's verification terms and conditions. TÜV India's liability is limited to the terms of its agreement with **Firstsource Solutions Limited (FSL)** and TÜV India assumes no responsibility to any third party. FSL is solely responsible for the accuracy and completeness of the reported information during the verification cycle. This statement does not imply product or service certification by TÜV India. Its validity is subject to surveillance audits. To verify authenticity, contact: [energy@tuv-nord.com](mailto:energy@tuv-nord.com)

## Annexure-1: Organizational Level Description- India

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The on-site verification was conducted in December 2025 to January 2026, along with a desk review of FSL's waste data and waste disposal processes. The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and site evidence. This engagement constitutes an independent verification.

### Onsite Verification

1. Firstsource Solutions Limited (MindSpace Park, Mumbai) - 10 December 2025
2. Firstsource Solutions Limited (Umang Towers, Mumbai) - 09 December 2025
3. Firstsource Solutions Limited (Infinity IT Park, Mumbai) - 10 December 2025
4. Firstsource Solutions Limited (Athena Towers, Mumbai) - 10 December 2025
5. Firstsource Solutions Limited (BTG Block A1, Bangalore) - 09 December 2025
6. Firstsource Solutions Limited (BTG Block A2, Bangalore) - 09 December 2025
7. Firstsource Solutions Limited (Sandhya Info city, Chennai) - 22 December 2025
8. Firstsource Solutions Limited (Ozone Tech Park, Chennai) - 22 December 2025
9. Firstsource Solutions Limited (RMZ Milenia Business Park, Chennai) - 23 December 2025
10. Firstsource Solutions Limited (Elnet Software City, Chennai) - 23 December 2025
11. Firstsource Solutions Limited (Tidel Park, Coimbatore) - 12 December 2025
12. Firstsource Solutions Limited (Hanudev Info Park, Coimbatore) - 12 December 2025
13. Firstsource Solutions Limited (Brooke bond colony, Coimbatore) - 12 December 2025
14. Firstsource Solutions Limited (Raja Trade Centre, Trichy) - 11 December 2025
15. Firstsource Solutions Limited (Savitha Plaza, Pondicherry) - 23 December 2025
16. Firstsource Solutions Limited (BSR Builders LLP IT, Hyderabad) - 29 December 2025
17. Firstsource Solutions Limited (Medha IT Tower, Vijayawada) - 29 December 2025

### Remote Verification

1. Firstsource Solutions Limited (Candor Tech Space, Gurugram) - 30 December 2025

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>1</sup> for Firstsource Solutions Limited.

Diversion rate is calculated (by weight) as = (Total Waste Diverted / Total Waste Generated) x100

|                                             |                                          |
|---------------------------------------------|------------------------------------------|
| <b>Hazardous Waste Diversion Rate</b>       | <b>95.00 % (Platinum Diversion Rate)</b> |
| <b>Non - Hazardous Waste Diversion Rate</b> | <b>95.00 % (Platinum Diversion Rate)</b> |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

<sup>1</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.

#### Diversion Rate Results: Hazardous Waste

| Description                                       | Value     |
|---------------------------------------------------|-----------|
| Total Hazardous Waste (kg)                        | 16710.21  |
| Total Hazardous Waste diverted from landfill (kg) | 15,874.70 |
| Bio-medical Waste (exemption) (kg)                | 12.12     |
| Landfill (kg)                                     | 835.51    |
| Hazardous Waste Diversion Rate (%)                | 95.00     |

#### Diversion Rate Results: Non-Hazardous Waste

|                                                       |          |
|-------------------------------------------------------|----------|
| Total Non-Hazardous Waste (kg)                        | 2,90,055 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 2,75,552 |
| Landfill (kg)                                         | 14,506   |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00    |

#### Quantity of Waste Generated

| Hazardous Waste Material |                                |                         |     |                |                 |
|--------------------------|--------------------------------|-------------------------|-----|----------------|-----------------|
| Sr. No                   | Waste Material                 | Waste Handler           | UOM | Waste Quantity | Disposal Method |
| 1                        | E-Waste                        | BlueBirch Pvt. Ltd.     | kg  | 16710.21       | Reuse           |
|                          |                                |                         |     | 835.51         | Landfill        |
| 2                        | Bio-medical waste <sup>2</sup> | SMS Envoclean Pvt. Ltd. | kg  | 6              | Exemption       |
|                          |                                | Bridge Health Pvt. Ltd. |     | 6.2            | Exemption       |

#### Quantity of Waste Generated

| Non-Hazardous Waste Material |                                 |                           |     |                |                                              |
|------------------------------|---------------------------------|---------------------------|-----|----------------|----------------------------------------------|
| Sr. No                       | Waste Material                  | Waste Handler             | UOM | Waste Quantity | Disposal Method                              |
| 1                            | Dry Waste (Paper, Tin, Plastic) | Municipalities            | kg  | 1,71,494       | Recycle <sup>3</sup>                         |
|                              |                                 |                           |     | 9,026          | Landfill                                     |
| 2                            | Wet waste                       | Municipalities            | kg  | 1,03,502       | Recycle <sup>4</sup>                         |
|                              |                                 |                           |     | 5,447          | Landfill                                     |
| 3                            | Sanitary Waste                  | Padcare Labs <sup>5</sup> | kg  | 804.82         | Recycle                                      |
|                              |                                 |                           |     | 42.36          | Landfill                                     |
|                              |                                 | Rentokil Initial Hygiene  | kg  | 291.70         | Incineration with heat recovery <sup>6</sup> |
|                              |                                 |                           |     | 5.95           | Landfill                                     |

#### Diversion Rate – Non-Hazardous Waste<sup>7</sup>

<sup>2</sup> The bio-medical hazardous waste contains soiled waste, microbiology laboratory waste, syringes without needles and other biomedical waste, which is mandated for incineration by law. This waste quantity has been reported, however not accounted for diversion calculations.

<sup>3</sup> Dry Waste (Paper, Tin, Plastic) has been considered based on declarations received from FSL; however, a conservative diversion rate of 95% has been applied.

<sup>4</sup> Wet waste (Kitchen Waste) has been considered based on declarations received from FSL; however, a conservative diversion rate of 95% has been applied.

<sup>5</sup> A Sanitary Waste quantity equal to 5% of waste material (Pad care Labs) is assumed to remain after the recycling process and is designated for landfilling.

<sup>6</sup> A Sanitary Waste quantity equal to 2% of waste material (Rentokil Initial Hygiene) is assumed to remain after the with the heat recovery process and is designated for landfilling

<sup>7</sup> A residual waste quantity equal to 5% of all listed non-hazardous waste material is assumed to remain after the recycling process and is designated for landfilling

| Sr. No | Locations                          | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|------------------------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Mindspace Park, Mumbai             | kg  | 60,731.31                           | 57,694.74                                        | -                                  | 3,036.57 | 95                                     |
| 2      | Umang Towers, Mumbai               | kg  | 19,128.88                           | 18,172.44                                        | -                                  | 956.44   | 95                                     |
| 3      | Infinity IT Park, Mumbai           | kg  | 9,594.08                            | 9,114.38                                         | -                                  | 479.70   | 95                                     |
| 4      | Athena Towers, Mumbai              | kg  | 8,620.81                            | 8,189.77                                         | -                                  | 431.04   | 95                                     |
| 5      | BTG Block A1, Bangalore            | kg  | 1,21,998                            | 1,15,898                                         | -                                  | 6,099.92 | 95                                     |
| 6      | Sandhya Info city, Chennai         | kg  | 17,923.63                           | 17,027.45                                        | -                                  | 896.18   | 95                                     |
| 7      | Ozone Tech Park, Chennai           | kg  | 11,999.53                           | 11,399.55                                        | -                                  | 594.18   | 95                                     |
| 8      | RMZ Milenia Business Park, Chennai | kg  | 6,973.81                            | 6,625.12                                         | -                                  | 344.44   | 95                                     |
| 9      | Elnet Software City, Chennai       | kg  | 207.00                              | 196.65                                           | -                                  | 10.35    | 95                                     |
| 10     | Tidel Park, Coimbatore             | kg  | 478.00                              | 454.10                                           | -                                  | 23.90    | 95                                     |
| 11     | Hanudev Info Park, Coimbatore      | kg  | 322.00                              | 305.90                                           | -                                  | 29.60    | 95                                     |
| 12     | Shree Parvthy Park, Coimbatore     | kg  | 185.00                              | 175.75                                           | -                                  | 9.25     | 95                                     |
| 13     | Raja Trade Centre, Trichy          | kg  | 14,744.90                           | 14,007.66                                        | -                                  | 737.25   | 95                                     |
| 14     | Savitha Plaza, Pondicherry         | kg  | 1,785.30                            | 1,696.04                                         | -                                  | 89.27    | 95                                     |
| 15     | BSR Builders LLP IT, Hyderabad     | kg  | 11,055.66                           | 10,502.88                                        | -                                  | 552.78   | 95                                     |
| 16     | Medha IT Tower, Vijayawada         | kg  | 1,767.59                            | 1,679.21                                         | -                                  | 88.38    | 95                                     |
| 17     | Candor Tech Space, Gurugram        | kg  | 2,538.34                            | 2,411.42                                         | -                                  | 126.92   | 95                                     |

#### Diversion Rate – Hazardous Waste

| Sr. No | Locations                      | UOM | Total Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Hazardous Waste Diversion Rate (%) |
|--------|--------------------------------|-----|---------------------------------|--------------------------------------------------|------------------------------------|----------|------------------------------------|
| 1      | All Indian Sites <sup>8</sup>  | kg  | 16710.2                         | 15874.6                                          | -                                  | 835.5    | 95                                 |
| 2      | Bio-medical waste <sup>9</sup> | kg  | 12                              | -                                                | -                                  | -        | -                                  |

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<sup>8</sup>At all India FSL sites, e-waste is collected centrally by the designated waste handler.

<sup>9</sup>The bio-medical hazardous waste contains soiled waste, microbiology laboratory waste, syringes without needles and other biomedical waste, which is mandated for incineration by law. This waste quantity has been reported, however not accounted for diversion calculations.

## Annexure-2: Organizational Level Description- United States

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and evidence. This engagement constitutes independent verification and the remote verification was conducted in January 2026, along with a desk review of FSL's waste data and waste disposal processes.

### Remote Verification

1. Firstsource Solutions Limited (Colorado Springs, CO) - January 2026
2. Firstsource Solutions Limited (Amherst, NY) - January 2026
3. Firstsource Solutions Limited (Kingston, NY) - January 2026
4. Firstsource Solutions Limited (Louisville, KY) - January 2026
5. Firstsource Solutions Limited (Salt Lake City, UT) - January 2026
6. Firstsource Solutions Limited (Palm Bay, FL) - January 2026
7. Firstsource Solutions Limited (Dallas, TX) - January 2026
8. Firstsource Solutions Limited (Chattanooga, TN) - January 2026
9. Firstsource Solutions Limited (Thousand Oaks, CA) - January 2026
10. Firstsource Solutions Limited (La Porte, IN) - January 2026
11. Firstsource Solutions Limited (Sunrise, FL) - January 2026
12. Firstsource Solutions Limited (Chico, CA) - January 2026
13. Firstsource Solutions Limited (Bridgewater, NJ) - January 2026
14. Firstsource Solutions Limited (Dayton, OH) - January 2026

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>10</sup> for Firstsource Solutions Limited.

### Diversion rate is calculated (by weight) as follows:

Diversion Rate (%) = (Total Waste Diverted from Landfill / Total Waste Generated) × 100

|                                                    |                                          |
|----------------------------------------------------|------------------------------------------|
| <b>Hazardous Waste Diversion Rate<sup>11</sup></b> | <b>(Not Applicable)</b>                  |
| <b>Non - Hazardous Waste Diversion Rate</b>        | <b>95.00 % (Platinum Diversion Rate)</b> |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

### Diversion Rate Results:

| Description                                           | Value      |
|-------------------------------------------------------|------------|
| Total Non-Hazardous Waste (kg)                        | 3,79,280.2 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 3,60,316.2 |
| Landfill (kg)                                         | 18,964.0   |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00      |

<sup>10</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.

<sup>11</sup> Across all FSL, United States sites, no hazardous waste was reported during this financial year.

#### Quantity of Waste Generated (Non-Hazardous Waste)

| Non-Hazardous Waste Material |                      |               |     |                |                       |
|------------------------------|----------------------|---------------|-----|----------------|-----------------------|
| Sr. No                       | Waste Material       | Waste Handler | UOM | Waste Quantity | Disposal Method       |
| 1                            | General Office Waste | Councils      | kg  | 3,60,316.2     | Recycle <sup>12</sup> |
|                              |                      |               |     | 18,964.0       | Landfill              |

#### Diversion Rate – Non-Hazardous Waste

| Sr. No | Locations            | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|----------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Colorado Springs, CO | kg  | 48290.8                             | 45,876.29                                        | -                                  | 2,414.54 | 95                                     |
| 2      | Amherst, NY          | kg  | 41,230.00                           | 39,168.50                                        | -                                  | 2,061.50 | 95                                     |
| 3      | Kingston, NY         | kg  | 9026.5                              | 8,575.14                                         | -                                  | 451.32   | 95                                     |
| 4      | Louisville, KY       | kg  | 98668.0                             | 93,734.63                                        | -                                  | 4,933.40 | 95                                     |
| 5      | Salt Lake City, UT   | kg  | 11330.2                             | 10,763.65                                        | -                                  | 566.51   | 95                                     |
| 6      | Palm Bay, FL         | kg  | 42727.2                             | 40,590.81                                        | -                                  | 2,136.36 | 95                                     |
| 7      | Dallas, TX           | kg  | 83875.1                             | 79,681.31                                        | -                                  | 4,193.75 | 95                                     |
| 8      | Chattanooga, TN      | kg  | 9808.8                              | 9,318.41                                         | -                                  | 490.44   | 95                                     |
| 9      | Thousand Oaks, CA    | kg  | 18748.4                             | 17,810.96                                        | -                                  | 937.42   | 95                                     |
| 10     | La Porte, IN         | kg  | 5085.5                              | 4,831.26                                         | -                                  | 254.28   | 95                                     |
| 11     | Sunrise, FL          | kg  | 1521.3                              | 1,445.25                                         | -                                  | 76.07    | 95                                     |
| 12     | Chico, CA            | kg  | 1390.9                              | 1,321.37                                         | -                                  | 69.55    | 95                                     |
| 13     | Bridgewater, NJ      | kg  | 811.4                               | 770.80                                           | -                                  | 40.57    | 95                                     |
| 14     | Dayton, OH           | kg  | 6766.2                              | 6,427.91                                         | -                                  | 338.31   | 95                                     |

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<sup>12</sup>General Office Waste ((Plastic, paper, food, etc.) has been considered based on declarations received from FSL; however, a conservative diversion rate of 95% has been applied.

### Annexure-3: Organizational Level Description- United Kingdom

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The on-site verification was conducted in December 2025 to January 2026, along with a desk review of FSL's waste data and waste disposal processes. The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and site evidence. This engagement constitutes an independent verification. The remote verification was conducted in January 2026, along with a desk review of FSL's waste data and waste disposal processes.

#### Remote Verification

1. Firstsource Solutions Limited (Pride Park, Derby) - January 2026
2. Firstsource Solutions Limited (Tricorn House, Birmingham) - January 2026
3. Firstsource Solutions Limited (Lynton House, London) - January 2026
4. Firstsource Solutions Limited (Londonderry Dun Creggan, Derry) - January 2026
5. Firstsource Solutions Limited (Centre Square, Middlesbrough) - January 2026

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>13</sup> for Firstsource Solutions Limited.

#### Diversion rate is calculated (by weight) as follows:

Diversion Rate (%) = (Total Waste Diverted from Landfill / Total Waste Generated) × 100

|                                             |                                          |
|---------------------------------------------|------------------------------------------|
| <b>Hazardous Waste Diversion Rate</b>       | <b>95.00 % (Platinum Diversion Rate)</b> |
| <b>Non - Hazardous Waste Diversion Rate</b> | <b>95.00 % (Platinum Diversion Rate)</b> |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

#### Diversion Rate Results:

| Description                                           | Value  |
|-------------------------------------------------------|--------|
| Total Hazardous Waste (kg)                            | 23,660 |
| Total Hazardous Waste diverted from landfill (kg)     | 22,477 |
| Bio-medical Waste (exemption) (kg)                    | -      |
| Landfill (kg)                                         | 1,183  |
| Hazardous Waste Diversion Rate (%)                    | 95.00  |
| Total Non-Hazardous Waste (kg)                        | 46,137 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 43,830 |
| Landfill (kg)                                         | 2,306  |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00  |

<sup>13</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.



#### Quantity of Waste Generated

| Hazardous Waste Material |                |               |     |                |                 |
|--------------------------|----------------|---------------|-----|----------------|-----------------|
| Sr. No                   | Waste Material | Waste Handler | UOM | Waste Quantity | Disposal Method |
| 1                        | WEEE Waste     | B-Fast LTD    | kg  | 22,477         | Reuse           |
|                          |                |               |     | 1,183          | Landfill        |

#### Quantity of Waste Generated

| Non-Hazardous Waste Material |                       |               |     |                |                 |
|------------------------------|-----------------------|---------------|-----|----------------|-----------------|
| Sr. No                       | Waste Material        | Waste Handler | UOM | Waste Quantity | Disposal Method |
| 1                            | Dry Mixed Recyclables | Councils      | kg  | 23,962         | Recycle         |
|                              |                       |               |     | 1,261          | Landfill        |
| 2                            | Mixed Municipal Waste | Councils      | kg  | 19,868         | Recycle         |
|                              |                       |               |     | 1,045.69       | Landfill        |

#### Diversion Rate – Non-Hazardous Waste

| Sr. No | Locations                      | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|--------------------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Pride Park, Derby              | kg  | 37,562                              | 35,683                                           | -                                  | 1,878    | 95                                     |
| 2      | Tricorn House, Birmingham      | kg  | 2,815                               | 2,674                                            | -                                  | 140      | 95                                     |
| 3      | Lynton House, London           | kg  | 918                                 | 873                                              | -                                  | 45       | 95                                     |
| 4      | Londonderry Dun Creggan, Derry | kg  | 983                                 | 933                                              | -                                  | 49       | 95                                     |
| 5      | Centre Square, Middlesbrough   | kg  | 3,858                               | 3,665                                            | -                                  | 192      | 95                                     |

*\*\* A residual waste quantity equal to 5% of all listed non-hazardous waste material is assumed to remain after the recycling process and is designated for landfilling*

#### Diversion Rate – Hazardous Waste

| Sr. No | Locations                           | UOM | Total Hazardous Waste Generated | Total Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|-------------------------------------|-----|---------------------------------|----------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Londonderry Dun Creggan Road, Derry | kg  | 23,660                          | 22,477                                       | -                                  | 1,183.00 | 95                                     |

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## Annexure-4: Organizational Level Description- Philippines

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The on-site verification was conducted in December 2025 to January 2026, along with a desk review of FSL's waste data and waste disposal processes. The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and site evidence. This engagement constitutes an independent verification. The remote verification was conducted in January 2026, along with a desk review of FSL's waste data and waste disposal processes.

### Remote Verification

1. Firstsource Solutions Limited (Skyrise 1 Building, Cebu IT Park) - January 2026
2. Firstsource Solutions Limited (Skyrise 2 Building, Cebu IT Park,) - January 2026
3. Firstsource Solutions Limited (McKinley Hill, Science Hub – 1, Taguig) - January 2026
4. Firstsource Solutions Limited (McKinley Hill, Science Hub – 2, Taguig) - January 2026

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>14</sup> for Firstsource Solutions Limited.

### Diversion rate is calculated (by weight) as follows:

Diversion Rate (%) = (Total Waste Diverted from Landfill / Total Waste Generated) × 100

| Hazardous Waste Diversion Rate <sup>15</sup> | (Not Applicable)                  |
|----------------------------------------------|-----------------------------------|
| Non - Hazardous Waste Diversion Rate         | 95.00 % (Platinum Diversion Rate) |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

### Diversion Rate Results:

| Description                                           | Value    |
|-------------------------------------------------------|----------|
| Total Non-Hazardous Waste (kg)                        | 37,339.4 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 35472.5  |
| Landfill (kg)                                         | 1867.0   |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00    |

<sup>14</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.

<sup>15</sup> Across all FSL, Philippines sites, no hazardous waste was reported during this financial year.

#### Quantity of Waste Generated

| Non-Hazardous Waste Material |                   |               |     |                |                 |
|------------------------------|-------------------|---------------|-----|----------------|-----------------|
| Sr. No                       | Waste Material    | Waste Handler | UOM | Waste Quantity | Disposal Method |
| 1                            | Plastic           | Councils      | kg  | 1559.5         | Recycle         |
|                              |                   |               |     | 82.1           | Landfill        |
| 2                            | Bottles (Plastic) | Councils      | kg  | 9223.9         | Recycle         |
|                              |                   |               |     | 485.5          | Landfill        |
| 3                            | Wet/Food Waste    | Councils      | kg  | 13693.1        | Recycle         |
|                              |                   |               |     | 720.7          | Landfill        |
| 4                            | Paper             | Councils      | kg  | 2040.5         | Recycle         |
|                              |                   |               |     | 107.4          | Landfill        |
| 5                            | Dry Waste/Paper   | Councils      | kg  | 8847.0         | Recycle         |
|                              |                   |               |     | 465.6          | Landfill        |
| 6                            | Can (Metal)       | Councils      | kg  | 2.6            | Recycle         |
|                              |                   |               |     | 0.1            | Landfill        |
| 7                            | Sanitary Waste    | Councils      | kg  | 105.8          | Recycle         |
|                              |                   |               |     | 5.6            | Landfill        |

#### Diversion Rate – Non-Hazardous Waste<sup>16</sup>

| Sr. No | Locations                              | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|----------------------------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Skyrise 1 Building, Cebu IT Park       | kg  | 4,077                               | 3874                                             | -                                  | 203      | 95                                     |
| 2      | Skyrise 2 Building, Cebu IT Park       | kg  | 583                                 | 554                                              | -                                  | 29       | 95                                     |
| 3      | McKinley Hill, Science Hub – 1, Taguig | kg  | 20653                               | 19620                                            | -                                  | 1032     | 95                                     |
| 4      | McKinley Hill, Science Hub – 2, Taguig | kg  | 12024                               | 11423                                            | -                                  | 601      | 95                                     |

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<sup>16</sup>A residual waste quantity equal to 5% of all listed non-hazardous waste material is assumed to remain after the recycling process and is designated for landfilling.

## Annexure-5: Organizational Level Description- Australia

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The on-site verification was conducted in December 2025 to January 2026, along with a desk review of FSL's waste data and waste disposal processes. The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and site evidence. This engagement constitutes an independent verification. The remote verification was conducted in January 2026, along with a desk review of FSL's waste data and waste disposal processes.

### Remote Verification

1. Firstsource Solutions Limited (242 Exhibition, Melbourne VIC) - January 2026

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>17</sup> for Firstsource Solutions Limited.

### Diversion rate is calculated (by weight) as follows:

Diversion Rate (%) = (Total Waste Diverted from Landfill / Total Waste Generated) × 100

|                                                    |                                          |
|----------------------------------------------------|------------------------------------------|
| <b>Hazardous Waste Diversion Rate<sup>18</sup></b> | <b>(Not Applicable)</b>                  |
| <b>Non - Hazardous Waste Diversion Rate</b>        | <b>95.00 % (Platinum Diversion Rate)</b> |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

### Diversion Rate Results:

| Description                                           | Value   |
|-------------------------------------------------------|---------|
| Total Non-Hazardous Waste (kg)                        | 1326.09 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 1259.78 |
| Landfill (kg)                                         | 66.30   |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00   |

### Quantity of Waste Generated:

| Non-Hazardous Waste Material |                        |               |     |                |                 |
|------------------------------|------------------------|---------------|-----|----------------|-----------------|
| Sr. No                       | Waste Material         | Waste Handler | UOM | Waste Quantity | Disposal Method |
| 1                            | General Office Waste   | Councils      | kg  | 917.55         | Recycle         |
|                              |                        |               |     | 48.29          | Landfill        |
| 2                            | Mixed Recycling        | Councils      | kg  | 29.27          | Recycle         |
|                              |                        |               |     | 1.54           | Landfill        |
| 3                            | Contaminated Recycling | Councils      | kg  | 312.97         | Recycle         |
|                              |                        |               |     | 16.47          | Landfill        |

### Diversion Rate – Non-Hazardous Waste

<sup>17</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.

<sup>18</sup> Across all FSL, Australia sites, no hazardous waste was reported during this financial year.

| Sr. No | Locations                     | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|-------------------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | 242 Exhibition, Melbourne VIC | kg  | 1326.09                             | 1259.78                                          | -                                  | 66.30    | 95.00                                  |

*\*\* A residual waste quantity equal to 5% of all listed non-hazardous waste material is assumed to remain after the recycling process and is designated for landfilling*

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## Annexure-6: Organizational Level Description- Mexico

Firstsource Solutions Limited (FSL) commissioned TÜV India Private Limited (TÜV India) to conduct an independent verification of FSL's waste diversion rate, with a limited level of assurance for the applicable reporting period. This verification engagement was carried out in accordance with TÜV India's methodology and verification guideline requirements (*Document ID: ZWL-STD-001, Version: 3.0 – Jan 2026*). The on-site verification was conducted in December 2025 to January 2026, along with a desk review of FSL's waste data and waste disposal processes. The waste data spreadsheet covers FSL's waste diversion information for the period from **1 April 2024 to 31 March 2025**. The verification was conducted at a limited level of assurance, based on sampling, document review, and site evidence. This engagement constitutes an independent verification. The remote verification was conducted in January 2026, along with a desk review of FSL's waste data and waste disposal processes.

### Remote Verification

1. Firstsource Solutions Limited (Paseo De La Reforma 26, Ciudad de Mexico) – January 2026

TÜV India Private Limited confirms that this verification was conducted in accordance with the principles of independence, impartiality, competence, and confidentiality, and that no conflicts of interest exist that could compromise the objectivity of the verification outcome.

This engagement constitutes an independent verification of waste diversion performance against the TÜV India's ZWL methodology and does not constitute product, system, or management system certification. TÜV India's Zero Waste to Landfill (ZWL) methodology and verification guidelines do not imply that the reporting organization eliminates all landfill or incineration. Disposal of residues and regulated wastes to landfill and incineration occur as permitted by law. Please refer to the footnotes and explanatory notes provided under the tabulated data.

The verification included review of waste manifests, disposal certificates, recycler authorizations, invoices, and internal waste tracking logs, supported by interviews and site-level process walkthroughs conducted on a sampling basis. As the result of verification, below diversion rates were verified.

TUV India Pvt. Ltd. confirmed the below diversion rate for Zero waste to Landfill<sup>19</sup> for Firstsource Solutions Limited.

### Diversion rate is calculated (by weight) as follows:

$$\text{Diversion Rate (\%)} = (\text{Total Waste Diverted from Landfill} / \text{Total Waste Generated}) \times 100$$

|                                                    |                                          |
|----------------------------------------------------|------------------------------------------|
| <b>Hazardous Waste Diversion Rate<sup>20</sup></b> | <b>(Not Applicable)</b>                  |
| <b>Non - Hazardous Waste Diversion Rate</b>        | <b>95.00 % (Platinum Diversion Rate)</b> |

Verification activities, technical review, and approval were conducted by independent personnel in accordance with internal impartiality procedures.

### Diversion Rate Results:

| Description                                           | Value     |
|-------------------------------------------------------|-----------|
| Total Non-Hazardous Waste (kg)                        | 53,332.89 |
| Total Non-Hazardous Waste diverted from landfill (kg) | 50,666.25 |
| Landfill (kg)                                         | 2,666.64  |
| Non-Hazardous Waste Diversion Rate (%)                | 95.00     |

### Quantity of Waste Generated

| Non-Hazardous Waste Material |                      |               |     |                |                 |
|------------------------------|----------------------|---------------|-----|----------------|-----------------|
| Sr. No                       | Waste Material       | Waste Handler | UOM | Waste Quantity | Disposal Method |
| 1                            | General Office Waste | Landlord      | kg  | 50,666.25      | Recycle         |
|                              |                      |               |     | 2,666.64       | Landfill        |

<sup>19</sup> A cradle-to-cradle approach guides ZWL verification, covering waste from generation to final disposal. Waste given to authorized handlers is deemed disposed, with vendor declarations confirming proper diversion practices.

<sup>20</sup> Across all FSL, Mexico, no hazardous waste was reported during this financial year.

Diversion Rate – Non-Hazardous Waste

| Sr. No | Locations                                | UOM | Total Non-Hazardous Waste Generated | Total Non-Hazardous Waste diverted from landfill | Incineration without heat recovery | Landfill | Non-Hazardous Waste Diversion Rate (%) |
|--------|------------------------------------------|-----|-------------------------------------|--------------------------------------------------|------------------------------------|----------|----------------------------------------|
| 1      | Paseo De La Reforma 26, Ciudad de Mexico | kg  | 53,332.89                           | 50,666.25                                        | -                                  | 2,666.64 | 95.00                                  |

\*\* A residual waste quantity equal to 5% of all listed non-hazardous waste material is assumed to remain after the recycling process and is designated for landfilling

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