

Business Responsibility and Sustainability Report

SECTION A - General disclosures

SECTION B - Management and process disclosures

SECTION C - Principle-wise performance disclosure

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

SECTION A - GENERAL DISCLOSURES

Details

1.	Corporate Identity Number (CIN) of the Listed Entity	L64202MH2001PLC134147
2.	Name of the Company	Firstsource Solutions Limited
3.	Year of incorporation	6 th December 2001
4.	Registered office address	5 th Floor, Paradigm 'B' Wing, Mindspace, Link Road, Malad - West, Mumbai - 400 064, India
5.	Corporate address	5 th Floor, Paradigm 'B' Wing, Mindspace, Link Road, Malad - West, Mumbai - 400 064, India
6.	E-mail	investor.relations@firstsource.com
7.	Telephone	+ 91 22 6666 0888
8.	Website	https://www.firstsource.com/
9.	Financial year for which reporting is being done	April 01, 2022 - March 31, 2023
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 6,969.90 million
12.	Name of contact details of the person who may be contacted in case of any queries on the BRSR Report	Ms Shuchika Sahay investor.relations@firstsource.com Designation: Chief Human Resource Officer + 91 22 6666 0888
13.	Reporting boundary	The disclosures under this report are made on standalone basis pertaining to Firstsource Solutions Limited

Products and Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1	BPM services (NIC Code: 63999)	To provide IT enabled BPM services to Banking and Financial services, Healthcare, Communication Media and Technology and Other Diverse Industries.	100%

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

Sr. No.	Product/Service	NIC Code	% Of total Turnover contributed
1	Banking, Financial Services	63999	48.7%
2	Healthcare	63999	20.7%
3	Communication Media & Technology	63999	30.3%
4	Other Diverse Industries	63999	0.4%

Operations**16. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of Plants	Number of offices	Total
National	-	15	15
International	-	28	28

17. Markets served by the entity:**a. Number of locations**

Location	Number
National (No. of States)	6
International (No. of Countries)	4

- Firstsource has operations in 6 National locations: Tamil Nadu, Maharashtra, Karnataka, Telangana, Madhya Pradesh, Andhra Pradesh
- Firstsource has operations in 4 International locations: United States of America, United Kingdom, Philippines and Mexico

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

The contribution of exports as a percentage of the total turnover of Firstsource is 94.39% (standalone)

c. A brief on types of customers

Firstsource assists customers in reimagining business processes and enhancing efficiency through digital interventions and solutions in the banking and financial services, healthcare, communications, media & technology, and other diverse industries.

Firstsource's customers represent a wide range of industry sectors across the world. Firstsource serves more than 150 clients, including Fortune 500 and FTSE 100 companies across diversified sectors.

Employees**18. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2,440	1,802	73.9%	638	26.1%
2.	Other than Permanent (E)	127	56	44.1%	71	55.9%
3.	Total employees (D + E)	2,567	1,858	72.4%	709	27.6%
WORKERS						
4.	Permanent (F)	9,955	6,300	63.3%	3,655	36.7%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total workers (F + G)	9,955	6,300	63.3%	3,655	36.7%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	8	4	50.0%	4	50.0%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	8	4	50.0%	4	50.0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	14	11	78.6%	3	21.4%
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	14	11	78.6%	3	21.4%

19. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel*	3	1	33.33%

*Key Management Personnel refers to the Managing Director, Chief Financial Officer and Company Secretary as defined under Section 2(51) of the Companies Act, 2013.

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	26.1%	28.1%	26.6%	28.0%	28.4%	28.1%	13.5%	15.1%	13.9%
Permanent Workers	41.4%	47.2%	43.5%	47.9%	49.8%	48.6%	32.1%	32.9%	32.3%

" This table represents attrition rate without "less than 180 days" and "ramp down attritions".

Holding, subsidiary and associate companies (including joint ventures)**21. (a) Names of holding/subsidiary/associate companies/joint ventures**

Firstsource Solutions Limited has 21 subsidiaries and 1 Associate Company:

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Firstsource Process Management Services Limited [Wholly Owned Subsidiary ("WOS") of the Company];	Subsidiary	100%	No, Firstsource is reporting on Business Responsibility and Sustainability Reporting on Standalone basis
2	Firstsource Solutions UK Limited, UK (WOS of the Company);	Subsidiary	100%	
3	Firstsource Solutions S.A., Argentina (Subsidiary of Firstsource Solutions UK Limited);	Subsidiary	100%	
4	Firstsource BPO Ireland Limited (WOS of Firstsource Solutions UK Limited);	Subsidiary	100%	
5	Firstsource Group USA, Inc., USA (WOS of the Company);	Subsidiary	100%	
6	Firstsource Business Process Services, LLC, USA (WOS of Firstsource Group USA, Inc);	Subsidiary	100%	
7	Firstsource Advantage, LLC, USA (WOS of Firstsource Business Process Services, LLC);	Subsidiary	100%	
8	One Advantage, LLC, USA (WOS of Firstsource Business Process Services, LLC);	Subsidiary	100%	

9	MedAssist Holding, LLC, USA (WOS of Firstsource Group USA, Inc);	Subsidiary	100%
10	Firstsource Solutions USA, LLC, USA (WOS of MedAssist Holding, LLC);	Subsidiary	100%
11	Firstsource Health Plans and Healthcare Services, LLC, USA (Formerly known as Firstsource Transaction Services, LLC) (WOS of Firstsource Solutions USA, LLC);	Subsidiary	100%
12	Sourcepoint, Inc. (WOS of Firstsource Group USA, Inc);	Subsidiary	100%
13	Sourcepoint Fulfillment Services, Inc. (WOS of Sourcepoint, Inc.);	Subsidiary	100%
14	Firstsource Dialog Solutions (Private) Limited (Subsidiary of the Company);	Subsidiary	74%
15	PatientMatters LLC (WOS of Firstsource Solutions USA, LLC);	Subsidiary	100%
16	Kramer Technologies, LLC (WOS of PatientMatters LLC);	Subsidiary	100%
17	Medical Advocacy Services For Healthcare, Inc. (WOS of PatientMatters LLC);	Subsidiary	100%
18	The StoneHill Group, Inc (WOS of Sourcepoint, Inc.);	Subsidiary	100%
19	American Recovery Service Incorporated (WOS of Firstsource Business Process Services, LLC, USA);	Subsidiary	100%
20	Firstsource Solutions Mexico, S. de R.L. de C.V. (Subsidiary Company of Firstsource Group USA, Inc.)	Subsidiary	100%
21	Firstsource Solutions Jamaica Limited (WOS of Firstsource Group USA, Inc)	Subsidiary	100%
22	Nanobi Data and Analytics Private Limited	Associate	21.79%

CSR

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

(ii) Turnover (in ₹): 13,424.77 million

(iii) Net worth (in ₹): 23,043.52 million

Transparency and Disclosure Compliances

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

Overview of the entity's material responsible business conduct issues

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)#	FY 2022-23			FY 2021-2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	95	0	NA	96	0	NA
Employees and workers	Yes	79	6	The pending complaints are under resolution	44	2	The pending complaints are now resolved.
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (Anonymous email/letters)	Other stakeholders can raise their grievances here: https://www.firstsource.com/contact/						

The policies guiding Firstsource's conduct with all its stakeholders including Whistleblower and Grievance Redressal mechanism is available on the company's website and may be accessed at <https://www.firstsource.com/about/policies>

24. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Data Protection & Cyber security	Opportunity/ Risk	Opportunity - Leading Information Security Practices & implementing global information security standards will result in higher client confidence and business. Risk - Cyber attacks pose a major threat to data safety and privacy protection. Firstsource may suffer due to cyber attacks/data breach incidents which can harm the reputational image of the Company.	Mitigation approach - Driving a positive information security culture is a key element of Firstsource's robust information security strategy. - Firstsource is fully committed towards adhering to best practices globally around data protection and cyber security. - Establish Data protection & Cybersecurity policy with a resolve to invest in best-in-class IT infrastructure and human resources. - Adopting best industry standard data protection software. - Upskilling employees on different advanced information security awareness training programs.	Positive - Reduced data breach incidents/threats to Firstsource by advanced data protection and cyber security practices. Negative - Cyber attacks can lead to high financial loss. - Building an effective IT infrastructure, implementing best practices and maintaining a high level of IT security requires significant investment and cost.
2.	Corporate Governance & Business Ethics	Opportunity	Strong corporate governance is essential for attaining the overall mission of the company and reinforces stakeholder trust, company reputation and business growth.	Not a risk	Positive Effective Leadership steers business change and has the power to create industry-leading benchmarks
3.	Empowering workplace	Opportunity/ Risk	Opportunity - Participation of employees from diverse backgrounds creates an inclusive business ecosystem which is conducive for talent retention. Risk - Health and safety of employees is a critical aspect for ensuring employee welfare and overall productivity.	Mitigation approach - Firstsource has established/implemented a comprehensive and robust occupational health & safety policy and effective mechanisms to protect employees from workplace hazards/injuries. - Recurrent training programs are conducted to all relevant stakeholders in order to mitigate health & safety risks from our business operations/activities.	Positive - Workforce diversity fosters creativity, improves performance, and enables a healthy organisational culture by bringing fresh perspectives, experiences, and ideas. Negative - Any health & safety incident occurrence has the potential to result in loss of productive work time, delay in business response and eventually leading to monetary loss thereby impacting profitability.

4.	Environment and Climate Action	Opportunity/ Risk	Opportunity - Better brand image/reputation as Environmentally responsible business. - Monetary Savings from use of low emission/renewable sources of energy, operating from energy efficient green buildings and usage of low carbon fuel transport. Risk - Economic disruptions due to climate related transition risk (new regulations/policies) can impact the Company's growth and profitability. - Extreme weather events due to climate change (water scarcity/heavy rainfall) pose a physical risk of disruption to the company's business operations and the safety and wellbeing of its employees.	Mitigation approach - Establishing climate change action plans integral to overall business strategy. - Implementing carbon emission reduction targets/decarbonization roadmap. - Establishing business continuity/crisis management plans.	Positive - Adopting climate change mitigation as an integral part of business strategy will help Firstsource to proactively prepare for future change in national/international climate related regulations. - Enhanced reputation with customers and shareholders for being resilient to climate change related business disruptions. Negative - Investment to undertake climate change impact assessment and formulate business strategic plans to mitigate the climate change impacts may result in significant cost and require investments.
5	Customer Centricity	Opportunity	Opportunity - This gives the opportunity to be the leaders in this segment by being the preferred choice for all Firstsource's customers across different business segments. - Achieving customer delight and satisfaction provides an excellent opportunity for business leadership and growth.	Not a risk	Positive Positive brand image and a strong customer satisfaction rate will help in being the platform of choice, resulting in increased business and profitability.
6	Community Impact	Opportunity	Opportunity Firstsource consistently works to foster social development as it firmly believes that doing so is an essential element of its success.	Not a risk	Positive Through our values and principles, Firstsource create a positive impact in communities and foster growth in education, skill development, women empowerment, healthcare, and livelihood for the impoverished, and contribute to the UN Sustainable Development Goals.

7	Responsible Supply Chain	Risk	Risk	Mitigation approach	Negative
		- Supply chains can be multitiered, there is a potential for lack of transparency and weakened level of control and influence over supply chain partners. - Firstsource may struggle to foresee and control supply chain risks such as varying regulatory environments and societal expectations. - The inability to cater to a high demand for low-carbon IT-enabled solutions/services and the inability to fulfil sustainable procurement are relevant risks for Firstsource.		- Firstsource ensures that we partner with suppliers, vendors and contractors that are ethical, responsible and compliant with minimum ESG standards. - Supplier/vendor code of conduct (CoC) covers Environmental, Health & Safety and Human Rights Parameters to be adhered to and supply chain partners must sign the CoC as part of contract documents. - We work closely with our suppliers and engage with them on Sustainable business practices. We plan to have an annual progress review process to monitor their progress. For suppliers that are not aligned with these goals, we plan to have an annual progress review process to monitor their progress.	The failure to meet the stakeholders and business expectations on supply chain sustainability and related climate disclosures such as supplier specific emissions may impact the overall performance of the organization on climate related commitments.

SECTION B - MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements. At Firstsource, we have a robust management framework in place which enables us to align with the NGRBC Principles with respect to structure and policies to ensure we continue to deliver our best in an ethical and responsible way. This encompasses transparent and principled business practices that hold us accountable, as well as protect the interests of our stakeholders, including customers and employees.

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
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[illegible]

Governance Leadership and Oversight

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

Firstsource is instilling sustainability at the core of our transformation to make a substantial impact on the lives of its employees, clients, shareholders, and the community. To that end, Firstsource has adopted a target-oriented ESG strategy and Firstsource is in the process of updating and setting interim and long-term targets on various environmental parameters. Firstsource's commitment to sustainable growth includes diversifying its portfolio, empowering people, and enhancing our digital products.

Firstsource has made consistent efforts to reduce our carbon footprint and have shifted our focus from conventional energy sources to renewable sources, resulting in a substantial increase in renewable energy consumption of 411% for our operations in India compared to FY 2020-21.

To address socio-economic disparities and provide opportunities for high-potential talent, Firstsource has implemented an impact sourcing program that aims to hire individuals from diverse backgrounds.

Firstsource's frameworks and initiatives align with Global Reporting Initiative (GRI) standards and United Nations Sustainable Development Goals (UN SDGs), and Firstsource plans to continue analysing the impact of its operations across the value chain and stepping up our ESG reporting as Firstsource moves forward.

To ensure long-term sustainability, Firstsource has internalised ESG into its policies, systems, procedures, and culture in FY 2022-23. Firstsource is also experimenting with new technologies to reduce its carbon footprint for example, implementation of cloud databases to reduce resource consumption and emissions.

While Firstsource has made progress, Firstsource is just getting started. Firstsource expresses its deep gratitude to its 12,522 employees and all its stakeholders for their continuous support and as a team Firstsource will maintain the momentum to capitalise on the opportunities by adapting to the changing external environment as Firstsource progress towards a planet-positive future.

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

Name: Arun Tyagi
Designation: EVP- Operational Excellence COE
Email id: Arun.Tyagi@firstsource.com

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

Yes, the Risk Management Committee evaluates ESG risks, effectiveness of ESG strategies and its performance.

Policy and management processes

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half - yearly/Quarterly/Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	The Business responsibility and sustainability policies are evaluated and reviewed periodically or on a need basis by the Risk Management Committee as a part of the ESG review. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies/procedures are done. Firstsource complies with all applicable regulations and principles in the countries of operation.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y									
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9									
	N	N	N	N	N	N	N	N	N									

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

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

This question is not applicable since the answer to question (1) is yes.

SECTION C - PRINCIPLE WISE PERFORMANCE DISCLOSURE**Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable**

Ethics and integrity are imperative to build a sustainable business and to achieve continuous excellence in operations. At Firstsource, we promote a corporate governance structure that is robust in nature and respects the values of responsibility, transparency, and honesty. As an accountable business entity, we share the commitment of effective governance and we strive to provide the right culture and practices to actively manage risks while preserving the highest standards of business conduct throughout the organisation.

Firstsource's Business Conduct and Ethics Policy and Global Ethics Policy are publicly available to guide our employees to conduct business legally and ethically. Firstsource has conducted training on ethics and integrity for all employees to manage these risks in order to safeguard the value of all stakeholders.

Essential Indicators**1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	Pursuant to Regulation 25 of the Listing Regulations, the Company has put in place a system to familiarise its Independent Directors with the Company, their roles, rights and responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. Newly appointed Independent Directors are taken through roles and responsibilities. To ensure that they uphold the highest standards of business conduct, Code for Independent Directors, Code of Conduct for Non-Executive Directors and Code of Conduct for Prevention of Insider Trading as issued by the Company are also shared with them at the time of their appointment/re-appointment. Further, presentations are made at the Board and its Committee meetings, on a quarterly basis, covering changes and developments in the domestic/ global corporate and industry scenario, the Company's sustainability initiatives, the business and financial performance of the Company and its subsidiaries, quarterly/annual financial results, revenue and capital budget, review of Internal Audit findings, etc. The details of such familiarisation programmes are published on the Company's website at: https://www.firstsource.com/wp-content/uploads/2023/03/Policy-on-familiarisation-of-Independent-Directors.pdf		100%
Key managerial personnel	13	● Cyber Security and IT ● Training Programs ● Health and Safety Programs ● Human Right/Human Resource Training Programs ● Communication Training Programs ● Anti-Bribery	66%

Employees other than BoD and KMPs	74	• Communication Training Programs • Human Right/Human Resource Training Programs • Consumer related training programs • Cyber Security and IT Training Programs • Ethics and Compliance Programs (Client specific training) • Ethics and Compliance Programs • Anti-Bribery • Health and Safety Programs	78.8%
Workers	74	• Communication Training Programs • Human Right/Human Resource Training Programs • Consumer related training programs • Cyber Security and IT Training Programs • Ethics and Compliance Programs (Client specific training) • Ethics and Compliance Programs • Anti-Bribery • Health and Safety Programs	74.85%

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agency/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	At Firstsource, all Directors, KMPs and employees work with a strong moral of ethical business conduct.				
Settlement	Owing to this, there have been no instances of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings with regulators/law enforcement agencies/judicial institutions, in the financial year FY23.				
Compounding fee					

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
NA	NA

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

Yes, Firstsource has 'zero tolerance' of any practices that may be classified as bribery and the same has been detailed in anti-bribery policy which covers elements of anti-corruption. The objective of the policy is to serve as a guide for all employees, agents, representatives, vendors, business partners and any such person acting on behalf of the Company for ensuring compliance with applicable anti - bribery laws, rules and regulations.

Firstsource's Anti-bribery policy is available on website: https://www.firstsource.com/wp-content/uploads/2016/06/AB_Synopsis.pdf

Firstsource's "Code of Conduct for Executive Directors and senior management" is available on following link:

<https://www.firstsource.com/wp-content/uploads/2023/03/Code-of-conduct-for-Executive-Directors-Senior-management.pdf>

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

	FY 2022-23	FY 2021-22
Directors	No complaints against	No complaints against
KMPs	Firstsource's Directors, KMPs,	Firstsource's Directors, KMPs,
Employees	Employees and Workers against	Employees and Workers against
Workers	whom disciplinary action was	whom disciplinary action was
	taken by any law enforcement	taken by any law enforcement
	agency for the charges	agency for the charges
	of bribery/corruption.	of bribery/corruption.

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

	FY 2022-23	FY 2021-22
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil

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

Not applicable as there have been no cases of corruption and conflicts of interest.

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Nil	Nil

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

Yes. Firstsource's Code of conduct lists down measures to avoid/manage conflict of interest. The Code of Conduct is communicated to all directors and senior management members and they are required to provide declaration on benefits and interests individually. In any case if a potential or actual Conflict of Interest arises, employees can immediately disclose relevant circumstances to Supervisor, Managing Directors, Chief Executive Officer or Board of Directors. If an actual or potential event is determined, Firstsource may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

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

Firstsource supports ethical and sustainable procurement of goods and services. Firstsource has a sustainable supply chain policy in place that encourages moral and responsible behaviour across the value chain. By doing so, Firstsource aims to lessen

negative environmental impact and contribute to a better society in addition to generating overall value for our stakeholders.

As part of the Quality Management System, Firstsource has adopted ISO 9001:2008. Firstsource adheres to Six Sigma, Lean and Kaizen process improvement approaches.

Essential Indicators

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

Firstsource's goal is to boost the effectiveness of operations and customer service while ensuring sustainability through digitalization. Firstsource has implemented projects to reduce energy consumption and promote digitalization across all our processes. At present, Firstsource does not track the percentage of R&D and CAPEX investments in specific technologies to improve product and processes' environmental and social impacts. Going forward, we intend to track the data on R&D and Capital expenditure (CAPEX) investments.

2.

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

Yes, Firstsource is committed to procuring goods and services in a safe and sustainable manner and Firstsource has implemented a Sustainable Supply Chain policy comprising processes and guidelines to ensure sustainable and ethical practices across our value chain.

Firstsource’s Sustainable Supply Chain policy: <https://www.firstsource.com/wp-content/uploads/2023/01/Sustainable-Supply-Chain-Policy-V-1.0.pdf>

Firstsource’s Supplier Code of Conduct: <https://www.firstsource.com/wp-content/uploads/2023/01/Supplier-Code-of-Conduct.pdf>

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

As a part of the onboarding process, all the value chain partners are required to complete background verification on ethical business conduct and compliance. Firstsource assesses all new vendor partners on ESG compliance and encourage sustainable sourcing. Firstsource evaluates the top 20 critical vendors based on the business value that accounts for 60% of the total procurement spend through a third party who annually assesses health and safety practices, environment, human rights, sexual harassment, child labour, forced labour/ involuntary labour and working conditions of value chain partners.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Waste type	Waste management procedure in place
Plastic (including packaging)	Firstsource is a Business Process Management (BPM) Company and does not manufacture any products. Hence, the given question is not applicable to Firstsource operations.
E-waste	
Hazardous waste	
Other waste (wastepaper and paper products)	However, Firstsource do have a 4R-based waste management approach for the products or components we use in our operation. Firstsource meticulously manages and monitors electronic devices when they reach the end of their useful life to ensure that they are discarded, repaired, or recycled by authorised e-waste recyclers. Firstsource intends to focus on implementing zero waste to landfill initiatives.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes/No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards?

Not applicable. Firstsource is a Business Process Management (BPM) Company and does not manufacture any products.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
Not applicable. As Firstsource is a provider of Business Process Management (BPM) services, it does not manufacture any products.					

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

Name of Product/Service	Description of the risk/concern	Action Taken
NA		

Not applicable. As Firstsource is a provider of Business Process Management (BPM) services, it does not manufacture any products.

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

Indicate input material	Recycled or re-used input material to total material FY 2022-23	Recycled or re-used input material to total material 2021-22
	NA	

Not applicable. As Firstsource is a provider of Business Process Management (BPM) services, it does not manufacture any products.

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

	FY 2022-23			FY 2021-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable. As Firstsource is a provider of Business Process Management (BPM) services, it does not manufacture any products.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	NA

Not applicable. As Firstsource is a provider of Business Process Management (BPM) services, it does not manufacture any products.

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

Cultivating a positive environment for employees is essential to achieve sustained growth. Firstsource goal is to foster a workplace where everyone feels valued and hence, Firstsource consistently seeks to enhance the well-being of its employees whilst upholding a safe and productive workplace. Firstsource has implemented measures to favour diversity, equal opportunity, and non-discrimination throughout the organisation and Firstsource also extend benefits that ensure wellbeing for all.

The mental and physical wellbeing of employees is dependent on a secure and healthy work environment. Firstsource adheres to the guidelines set out on the lines of International Labour Organization (ILO) conventions. Firstsource has various policies in place such as Business Conduct and Ethics policy, Human Rights and Equal Opportunity policy, Global Inclusion and Diversity policy. Firstsource is also an ISO 45001:2018 and ISO 14001:2015 certified organisation. Firstsource is cognizant of the fact that the wellbeing of its workers, visitors, and contractors, as well as the protection of the environment and the growth of the communities in which Firstsource operates, is imperative to our business growth. Hence, Firstsource strives to create more value for its stakeholders by preaching their best interest and ensuring prosperity for all.

Essential Indicators

1.

a. Details of measures for the well-being of employees.

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,802	1,802	100%	1,802	100%	NA	NA	1,802	100%	1,802	100%
Female	638	638	100%	638	100%	638	100%	NA	NA	638	100%
Total	2,440	2,440	100%	2,440	100%	638	26%	1,802	74%	2,440	100%
Other than Permanent employees											
Male	56	56	100%	56	100%	NA	NA	56	100%	-**	-**
Female	71	71	100%	71	100%	71	100%	NA	NA	-**	-**
Total	127	127	100%	127	100%	71	56%	56	44%	-**	-**

**Daycare facilities are not provided to "Other than Permanent employees" as this benefit is not extended to employees on World Class Services (WCS) payroll.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	6,300	6,300	100%	6,300	100%	NA	NA	6,300	100%	6,300	100%
Female	3,655	3,655	100%	3,655	100%	3,655	100%	NA	NA	3,655	100%
Total	9,955	9,955	100%	9,955	100%	3,655	37%	6,300	63%	9,955	100%
Other than Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

2. Details of retirement benefits.

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	3%	55%	Yes	5%	60%	Yes
Others - please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, most (45.45 %) of Firstsource offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Firstsource is dedicated to fostering a work environment that is inclusive and diverse.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes, Firstsource is committed to promoting equal opportunities in the organisation. Firstsource values human diversity, encourages fairness and justice, and advocates equal chances for everyone to work, learn and grow within the organisation, free from any form of discrimination or victimisation.

The web link to Human Rights and Equal Opportunity policy: <https://www.firstsource.com/wp-content/uploads/2023/01/Equal-Opportunities-LP-Jun14-22.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	85%	100%	76%
Female	86%	61%	97%	50%
Total	97%	80%	99%	63%

Returning to work retention rate for new parents is in line with the overall retention rates, with no significant difference observed. Firstsource continues to support individual needs of our employees returning to work from parental leave. The support is need based where Firstsource tries to accommodate employees' unique situation, by providing extended/additional support on a case to case basis.

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

	(If Yes, then give details of the mechanism in brief)
Permanent workers	Firstsource has a Global Grievance Policy that applies to all the employees, communities, investors, shareholders, clients, vendors, and value chain partners of Firstsource Solutions Limited and its subsidiaries.
Other than permanent workers	
Permanent employees	Firstsource employees can raise grievance through the Grievance Resolution System application ("FirstConnect") on the Firstsource intranet https://firstconnect.firstsource.com/firstConnect/GRSLogin.aspx
Other than permanent employees	
	Firstsource's other stakeholders including employees/ex - employees have the option of writing to grs@firstsource.com . They can also submit grievance via our website link https://www.firstsource.com/contact/
	Upon receipt of the grievance, the convener forwards it to the appropriate point of contact depending on the nature of the complaint.
	If an aggrieved person is not satisfied with the resolution provided, they can escalate to whistle.blowing@firstsource.com

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

Category	FY 2022-23			FY 2021-22		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category, who are part of the association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Total permanent employees	Nil	Nil	NA	Nil	NA	NA
Male	Nil	Nil	NA	Nil	NA	NA
Female	Nil	Nil	NA	Nil	NA	NA
Total permanent workers	Nil	Nil	NA	Nil	NA	NA
Male	Nil	Nil	NA	Nil	NA	NA
Female	Nil	Nil	NA	Nil	NA	NA

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	1,802	1,722	95.56%	1,381	76.64%	4,162	1,830	43.97%	1,716	41.23%
Female	638	601	94.20%	517	81.03%	1,624	588	36.21%	590	36.33%
Total	2,440	2,323	95.20%	1,898	77.79%	5,786	2,418	41.79%	2,306	39.85%
Workers										
Male	6,300	5,325	84.52%	3,129	49.67%	6,412	6,381	99.52%	3,602	56.18%
Female	3,655	3,088	84.49%	1,987	54.36%	3,879	3,594	92.65%	2,224	57.33%
Total	9,955	8,413	84.51%	5,116	51.39%	10,291	9,975	96.93%	5,826	56.61%

9. Details of performance and career development reviews of employees and workers:

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,802	1,802	100%	4,162	4,162	100%
Female	638	638	100%	1,624	1,624	100%
Total	2,440	2,440	100%	5,786	5,786	100%
Workers						
Male	6,300	6,300	100%	6,412	6,412	100%
Female	3,655	3,655	100%	3,879	3,879	100%
Total	9,955	9,955	100%	10,291	10,291	100%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, what is the coverage of such a system?

Yes, Firstsource believes that providing a safe and healthy work environment is essential for employees' wellbeing. Two of our centers are ISO 45001:2018 certified.

Firstsource has a Global Quality, Occupational Health & Safety, Environment, and Energy (QOHSEE) policy in place. It identifies the health and safety of its employees, contractors and visitors, the satisfaction of its customers, protection of environment, and the development of the communities where it has its operations as integrated key drivers of its business; the entire organisation is oriented towards achieving these goals openly and transparently.

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

All our operations undertake periodic assessment to identify hazardous, unsafe activities and ensure implementation of effective measures to control and mitigate potential hazardous risk. The Health and Safety management system is periodically assessed by the Internal audit team and external certification agency. In concurrence, the Internal core audit team tracks and

complies with observations raised during Internal and external certification along with measures to mitigate risks identified.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

At Firstsource, we foster a workplace that is free from hazards and risks to ensure utmost safety for our employees and workers. We conduct safety trainings for all the employees and workers to regularly identify workplace related hazards and devise mitigation approaches related to controls. This helps us build a robust health and safety management system. Firstsource also provides routine fire safety training to all support staff, emergency mock training to meet any eventuality, as well as routine electrical safety training and cross functional training on hygiene, security policies and chemical safety.

d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?

Firstsource recognizes the significance of its employees' overall physical and mental wellness to corporate success and long-term expansion goals. It takes a people-first approach, counselling and teaching staff on physical, mental, and emotional wellness. To further this approach, we provide our full time employees with life insurance, mediclaim and personal accident cover benefits.

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

Safety incident/number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0.22	0.26
Total recordable work-related injuries	Employees	0	0
	Workers	5	6
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Firstsource understands that health and safety, and overall physical and mental well-being of its employees are paramount to its performance and growth goals. Firstsource is dedicated to providing safe working conditions with a focus on reducing illnesses and injuries.

As part of ISO 45001: 2018 implementation, workplace safety hazards and risks are periodically identified/reviewed and accordingly preventive measures (controls) for mitigation are adopted.

Firstsource conducts safety training for all our employees and ensure routine fire safety training to all support staff, emergency mock training to meet any eventuality, routine electrical safety training, and cross functional training on hygiene, security policies and chemical safety.

Firstsource also has conducted sessions on mental, physical, and financial wellbeing. The sessions were led by a combination of prominent guest speakers and Firstsource leaders across themes such as stress management, burnout and anxiety, self-care, healthy eating and nutrition, mindfulness, mental health awareness, and high intensity interval training.

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

Category	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	30	0	NA	12	0	NA
Health & safety	4	0	NA	5	0	NA

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the offices were assessed internally on health and safety practices and working conditions.
Working conditions	

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

There weren't any injuries or major health and safety issues to report and hence no corrective action(s) to report. Firstsource has a daily mechanism where a safety officer in each of our sites reports all health and safety incidents and reports are reviewed by the senior management through the weekly governance. Any repeated occurrence of health and safety issues get reported in a grievance management tool by employees which is further reviewed by the top management and task is assigned to the respective team for closure.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, Firstsource offers a compensatory package to employees and workers in the event of death.

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

Firstsource's statutory dues are limited to labour laws related to minimum wage, ESI and PF payments. All Firstsource's third party related payments are monitored and compliance certificates are taken from our value chain partners. Firstsource also has a monthly review of payment and compliance by a third party agency and any deviation of the same once observed is immediately acted upon.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-2023	FY 2021-2022	FY 2022-2023	FY 2021-2022
Employees	NA. There have been no instances of high consequence work-related injury/ill-health/fatalities in the mentioned period.		NA. There have been no instances of high consequence work-related injury/ill-health/fatalities in the mentioned period.	
Workers				

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

No, Firstsource does not provide a specific transition assistance program to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. However, Firstsource do offer skill upgradation trainings and conduct performance development reviews to help assess and enhance employee skills during the course of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	We recognise that our value chain partners are independent entities; however, their business practices and actions may impact on or reflect on our business.
Working Conditions	
	In view of this, Firstsource evaluates the top 20 critical vendors based on the business value that accounts for 60% of the total procurement spend through a third party who annually assesses health and safety practices, environment, human rights, sexual harassment, child labour, forced labour/ involuntary labour and working conditions of value chain partners.

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

In the assessment done, we found no health, safety and working condition concerns. In case there is an issue identified, based on the severity, the actions will be taken, including as applicable black listing the supplier from the FSL vendor database.

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

Value creation for stakeholders, including our employees, customers, investors, and communities is integral to our purpose. At Firstsource, we collaborate and engage with our stakeholders on a regular basis to understand their needs and expectations in order to address their concerns and incorporate their feedback. To establish enduring relationships that demonstrate a dedication to reciprocal respect, candour, and accountability, Firstsource maintain timely and efficient interactions with all stakeholder groups. All internal and external stakeholders have access to specific email channels where they may express any issues or problems. Concerns from stakeholders are addressed by responsible SPOCs while upholding utmost confidentiality. Our policy on materiality provides guidance on stakeholder engagement

Essential Indicators

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

We at Firstsource understand that establishing strong relationships is essential to long-term viability and success. Firstsource fosters synchronistic relationships with both internal and external stakeholders and understand the value of keeping open channels of communication for suggestions and teamwork.

Firstsource has implemented a thorough stakeholder engagement process in which important stakeholder groups are identified from a greater pool of all potential stakeholders. This is done after taking into consideration the significant impact that each group has on the Company's capacity to generate value (and vice versa). Firstsource has identified internal and external stakeholder groups, including Employees, Customers, shareholders/Investors, Suppliers/Vendors, and Community/NGO.

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

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/half-yearly/ quarterly/others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	- Employee satisfaction surveys - Face-to-face meetings - Engagement sessions - HR sessions - Rewards and recognition - Team building workshops - Employee newsletters	On a regular basis	- Employees growth and benefits - Compensation structure - Career growth opportunities - Professional development - Continuing education - Skill development

Customers	No	- Customer engagement surveys - Quality Business Review	On a regular basis	- Customer requirements - Customer satisfaction and feedback - Project Delivery - Timeline - Challenges
Suppliers and Vendors	Yes (Partially)- Only some of the Admin suppliers	- Channel partner meetings - One-to-one meetings - Regular operational reviews	On a regular basis	- Regulatory compliance requirements - Supply schedule - Vendor needs and expectations - Need for sustainability awareness and trainings - Sustainability performance
Shareholders/ investors	No	- Annual general shareholders meeting - Financial information release - Media release - Investor calls and meetings	On a regular basis	- Financial performance - Understanding their needs /expectations which is material to Firstsource - ESG performance
Community/ NGO	Yes	- Project meetings - Community interactions with NGOs - Grievance mechanisms	On a regular basis	- Community expectations and feedback on impact/ success of CSR project - Engagement scope for CSR projects

Leadership Indicators

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

Firstsource fosters synchronistic relationships with both internal and external stakeholders and understands the value of keeping lines of communication open for suggestions and teamwork. Firstsource used a four-step methodology for board and stakeholder consultation on ESG subjects, including the identification of material issues, survey organisation, survey scoring/ranking, and mapping. Regular interactions with both internal and external stakeholders help us assess the impact of our business operations and effectively handle stakeholder concerns.

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

Yes, to uncover Firstsource's significant challenges, we conducted a materiality evaluation with all key stakeholders (employees, customers, shareholders/investors, suppliers/vendors and Community/NGO). We provided our stakeholders with a "Materiality Survey questionnaire" in order to conduct a materiality evaluation. ESG-related material components from the questionnaire were cited in international standards including the GRI standards 2021. Using a scale from "No Opinion" to "Extremely High," we mapped the various elements based on the significance of each stakeholder group to Firstsource on which weighting was assigned. A total of 40+ sustainability concerns were examined for strategic consideration with the viewpoints of various stakeholders & business and were sorted into the eight major themes - **ethical governance, empowering workplace, customer centricity, economic performance, environment and climate action, sustainable economic growth, community impact and responsible supply chain.**

Based on the material topics policy amendments are done and management approach for each of these topics are implemented.

3. Provide details of instances of engagement with, and actions are taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

Through our CSR programmes, we are aimed at inclusion of vulnerable and marginalised groups like rural women, students from economically weaker sections, unemployed youth, patients from underrepresented communities, persons with disabilities and children with special needs are given priority while choosing any CSR projects as our beneficiary communities".

Principle 5: Businesses should respect and promote human rights

Firstsource is dedicated to preserving the human rights of everyone and ensuring that there are no instances of violations in business operations. Firstsource's publicly available policy on Human Rights and Equal Opportunity prohibits transgressions of human rights.

Firstsource values human diversity, encourages fairness and justice, and advocates equal chances for everyone to work, learn and grow within the organisation, free from any form of discrimination or victimisation. Firstsource also adheres to the guidelines set out on the lines of International Labour Organization (ILO) conventions. Firstsource ensures that the conditions outlined in these policies and frameworks are communicated to everyone involved in our daily operations. Firstsource also conducts strict Supplier Assessment to further eliminate human rights violations in our supply chain.

Additionally, all employees and workers undergo training on the Code of Conduct, Human Rights and Equal Opportunity policy and POSH Policy in order to uphold responsible employee behaviour.

Essential Indicators

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	2,440	2,180	89%	5,786	2,305	40%
Other than permanent	127	53	42%	111	42	38%
Total employees	2,567	2,233	87%	5,897	2,347	40%
Workers						
Permanent	9,955	7,481	75%	10,291	9,945	97%
Other than permanent	0	0	0%	0	0	0
Total workers	9,955	7,481	75%	10,291	9,945	97%

2. Details of minimum wages paid to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No.(B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent	2440	NA	NA	2440	100%	5786	116	2%	5670	98%
Male	1802	NA	NA	1802	100%	4162	79	2%	4083	98%
Female	638	NA	NA	638	100%	1624	37	2%	1587	98%
Other than permanent	127	NA	NA	127	100%	111	NA	NA	111	100%
Male	56	NA	NA	56	100%	72	NA	NA	72	100%
Female	71	NA	NA	71	100%	39	NA	NA	39	100%
Total employees	2567	NA	NA	2567	100%	5897	116	2%	5670	98%
Workers										
Permanent	9955	99	1%	9856	99%	10291	4528	44%	5763	56%
Male	6300	95	2%	6205	98%	6412	2708	42%	3704	58%
Female	3655	4	0.1%	3651	99.9%	3879	1820	47%	2059	53%
Other than permanent	0	NA	NA	NA	NA	0	NA	NA	NA	NA
Male	0	NA	NA	NA	NA	0	NA	NA	NA	NA
Female	0	NA	NA	NA	NA	0	NA	NA	NA	NA
Total workers	9955	99	1%	9856	99%	10291	4528	44%	5763	56%

3. Details of remuneration/salary/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	9	600,000	2	250,000
Key managerial personnel	2	23,620,885	1	4,016,416
Employees other than BoD and KMP	1,856	582,756	708	545,112
Workers	6,300	262,092	3,655	246,648

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

Yes, Firstsource has various committees in place to address Human rights-related grievances. For eg : the Whistleblower committee and the Prevention of Sexual Harassment committee.

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

Firstsource respects international human rights principles and is committed to the principles outlined in the United Nations Global Compact (UNGC) and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. Firstsource has Human rights policy, POSH policy, whistleblower policy, equal opportunity policy, diversity and inclusion policy and Human trafficking and slavery statement in place.

Firstsource has a website portal to raise concerns (<https://www.firstsource.com/contact/>) on Human rights which provides all the stakeholders to raise any grievances on Human Rights.

Additionally, in case of any "Sexual harassment at workplace" employees can raise a concern to local POSH committee and Central POSH committee.

All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit and assistance from regulatory authority is sought.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual harassment	14	5	The open cases are under investigation and within the prescribed turnaround time	19	1	The open case was well within the prescribed turnaround time
Discrimination at workplace	Nil	Nil	NA	Nil	NA	Nil
Child labour	Nil	Nil	NA	Nil	NA	Nil
Forced labour/ Involuntary labour	Nil	Nil	NA	Nil	NA	Nil
Wages	1	Nil	NA	2	Nil	Nil
Other human rights-related issues	Nil	Nil	NA	Nil	NA	Nil

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

Firstsource is committed to fostering a workplace free from all aspects of discrimination and sexual harassment. The Company has implemented whistleblower and POSH policies wherein all employees are eligible to raise legitimate concerns/reports about discrimination and harassment without any fear of retaliation/

retribution. All the concerns on discrimination and harassment are treated with utmost confidentiality.

Firstsource also provides awareness training as mandated in chapter IV, section 19 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013/whistle blower policy/employee code of conduct to all employees.

The link to the policy addressing grievance and redressal mechanism: <https://www.firstsource.com/contact/>

Diversity & Equal Opportunity Policy: <https://www.firstsource.com/wp-content/uploads/2023/01/Diversity-Equal-Opportunities-Policy.pdf>

Prevention of Sexual Harassment: <https://www.firstsource.com/wp-content/uploads/2023/01/POSH-June22.pdf>

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

Yes. Firstsource communicates and shares its human rights policy with all of its business partners. Firstsource ensures that all our business partners have read and agreed to adhere to our Supplier Code of Conduct and Sustainable supply chain policy which includes aspects of human rights.

9. Assessments of the year:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	As per Firstsource's Human Rights Policy, Firstsource does not hire any employee below 18 years of age. This is embedded in Firstsource's Recruitment process and we ensure that the relevant documents are obtained and background check conducted. For other areas such as Forced labor, Discrimination at the workplace and Wages, employees can escalate to Whistleblower ID in case of violation of the same. In case of sexual harassment, there is a committee in place to investigate the matter, and the POSH annual report is filed every year as per the statutory requirement. The same is also reported to the audit committee on a quarterly basis.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above:

Not Applicable

Leadership Indicators

1. Details of a business process being modified/ introduced as a result of addressing human right grievances/complaints:

No complaint received in FY23 for human rights violation. However, Firstsource continuously ensures that the established human rights/POSH/Grievance redressal policy is effective and implemented across the facilities/offices. Firstsource has added a new link on our website where grievances can be raised by all stakeholders and will be investigated appropriately in a timely manner. Mandatory training/awareness sessions on POSH/grievance redressal mechanism is conducted for all employees. Targeted sensitization sessions are done in locations where

Firstsource sees a spike in harassment cases. As part of the onboarding process, the vendors have to comply with POSH Act and as per contractual agreement vendors are required to establish and implement human rights policy.

2. Details of the scope and coverage of any Human rights due-diligence conducted:

No Human rights due-diligence has been conducted by Firstsource.

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

Yes, most (45.45 %) of Firstsource offices are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Firstsource is dedicated to fostering a work environment that is inclusive and diverse and Firstsource looks forward to make 100% of our operations accessible to differently abled employees and workers in the future.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	We recognise that our value chain partners are independent entities; however, their business practices and actions may impact on or reflect on our business.
Discrimination at workplace	
Child Labour	In view of this, Firstsource evaluates the top 20 critical vendors based on the business value that accounts for 60% of the total procurement spend through a third party who annually assesses health and safety practices, environment, human rights, sexual harassment, child labour, forced labour/ involuntary labour and working conditions of value chain partners.
Forced Labour/Involuntary Labour	
Wages	
Others - please specify	

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

In the assessment done, we found no concerns. In case there's an issue found, based on the severity the actions will be taken, which include black listing the supplier from the FSL vendor database.

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

At Firstsource, we continuously make efforts to operate in a way that creates more positive impact for the society and the environment. Firstsource's dedication to conducting business in a sustainable manner while minimising negative impact is inspired by our ESG policy. The strategy outlined in Firstsource's policy emphasises prudent resource management and highlights key areas like energy efficiency, responsible waste management, water stewardship and measures for emission reduction. Firstsource is an ISO 14001:2015 certified organisation and its Global Quality Health, Safety, Environment & Energy Management Policy and ESG policy is publicly available on its website.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter (In GJ)	FY 2022-23	FY 2021-22
Total electricity consumption (A)	57,465	33,572
Total fuel consumption (B)	319	1,793
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)*	57,784	35,365
Energy intensity per rupee of turnover (Total energy consumption/turnover in million rupees)	4.30	2.22

*The information for the previous year ended March 31, 2022 is not comparable with the current year ended March 31, 2023 on account of increased electricity consumption caused by reopening of our offices post-Covid in FY23.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment has been conducted by any external agency.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

Not applicable. No sites or facilities under Firstsource have been designated as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter (In GJ)	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	-
(ii) Groundwater	0	-
(iii) Third-party water (municipal water supplies)	106,587	2,442.15
(iv) Seawater/desalinated water	0	-
(v) Others	0	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	106,587	2,442.15
Total volume of water consumption (in kilolitres)	6,395.26	2,442.15
Water intensity per million rupee of turnover (water consumed/turnover)	0.47	0.1534
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

Water withdrawal calculation for FY 2022-23 has been done based on per capita consumption estimates as per CGWA guidelines. FY 2021-22 water withdrawal data has been calculated on actual bills for two sites only due to limited data availability for the other sites.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment has been conducted by any external agency.

4. Has the entity implemented a mechanism for zero liquid discharge? If yes, provide details of its coverage and implementation.

All our facilities are leased properties. Firstsource keeps track of our water usage and have established procedures for recycling water throughout all the facilities. Most of our facilities have a STP.

5. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY 2022-23	FY 2021-22
NOx	Tonnes	59.04	Apart from greenhouse gas emissions, Firstsource did not track any other air pollutants in FY 2021-22
SOx	Tonnes	89.80	
Particulate matter (PM)	Tonnes	12.05	
Persistent organic pollutants (POP)	-	-	
Volatile organic compounds (VOC)	-	-	
Hazardous air pollutants (HAP)	-	-	
Others - ozone-depleting substances (HCFC - 22 or R-22)	-	-	

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment has been conducted by any external agency.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Total 21.49 t CO ₂ e Absolute (GHG wise) CO ₂ : 21.23 t CO ₂ e CH ₄ : 0.02 t CO ₂ e N ₂ O: 0.25 t CO ₂ e	1,589.98
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Total 11,546.3 t CO ₂ e Absolute (GHG wise) CO ₂ : 11,416.74 t CO ₂ e CH ₄ : 47.77 t CO ₂ e N ₂ O: 81.80 t CO ₂ e	13,192.67
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	0.86	0.92

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment conducted by any external agency.

7. Does the entity have any project related to reducing greenhouse gas emission? If Yes, then provide details:

Firstsource is actively looking to contribute towards climate change solutions by adopting strategic measures and controls to minimise our impact. Although the environmental impacts of our operations are relatively small, Firstsource constantly looks for ways to innovate and reduce carbon footprint across the business.

Some of the key initiatives towards reducing Greenhouse gas emissions are as follows:

- Firstsource has been working towards reducing environmental consequences by creating data centres that are efficient and robust. Firstsource began identifying main emission sources and developing a decarbonisation framework for the Data Center, which is a major source of direct GHG emissions.

- Firstsource has taken energy efficiency initiatives such as implementation of motion-based LED lighting systems across facilities, raising the ambient air conditioner temperature by one degree Celsius, and rationalising chiller compressor utilisation. Apart from all these initiatives, as a part of our decarbonization plan Firstsource aims to use Renewable Electricity across its facilities.
- Firstsource has introduced Electric Vehicles in its fleet and are also in continuous conversations with its landlords about installing EV charging stations within its facilities.

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

Parameter (In GJ)	FY 2022-23	FY 2021-22
Total waste generated (in metric tonnes) reported in the final BRSR report		
Plastic waste (A)	0.2	0.008244
E-waste (B)	65.363	0.001882
Bio-medical waste (C)	0.00261	11.8
Construction and demolition waste (D)	520	-
Battery waste (E)	6.2	14.9
Radioactive waste (F)	Nil	-
Other Hazardous waste. Please specify, if any. (G)	Nil	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	-
Total (A+B + C + D + E + F + G + H)	591.76	25.99
The information for the previous year ended March 31, 2022 is not comparable with the current year ended March 31, 2023 on account of reopening of our offices post-Covid in FY23. Construction waste has also been reported since there is construction going on in FY22-23.		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	71.563	14.9
(ii) Re-used	Nil	-
(iii) Other recovery operations	Nil	0.008244
Total	71.563	14.908
Category of waste		
(i) Incineration	0.00261	11.08
(ii) Landfilling	520	-
(iii) Other disposal operations	0.2	0.001882
Total	520.20261	11.081

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment has been carried out by any external agency

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

Fistsource is an ISO 14001:2015 (Environmental Management System) certified organisation. Under the environmental management system, comprehensive waste management procedures are established and implemented. The 4Rs — refuse, reduce, reuse, and recycle — serve as the cornerstones of our waste management strategy. Being a technology Company, Fistsource produces e-waste, such as laptops, printers, scanners, batteries, air conditioners, laptops, computers, and other electronic hardware. Fistsource carefully monitors and manages its e-waste and make sure that it is either recycled, repaired, or repurposed through approved vendors when it reaches the end of its life.

Municipal Solid Waste is segregated into dry waste and wet waste within our facilities. Wet waste is used by the facilities directly or by NGOs to compost and produce manure, while dry waste is supplied to responsible recyclers.

Over the coming years, we aspire to fulfil the following:

- Continue to achieve “100% responsible disposal of electronic Waste (India Operations)”
- Implementation of Zero Waste to Landfill Program with our facilities

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

Not applicable. Fistsource is a technology based Company and we do not have operations in or around ecologically sensitive areas.

11. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Not applicable as no such projects have been undertaken by the entity.

12. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances:

Yes, Firstsource is fully compliant with all applicable Indian environmental laws/regulations/guidelines.

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter (In Gigajoules)	FY 2022-2023	FY 2021-2022
From renewable sources		
Total electricity consumption (A)	11,271	6,851
Total fuel consumption (B)	Nil	-
Energy consumption through other sources (C)	Nil	-
Total energy consumed from renewable sources (A+B+C)	11,271	6,851
From non-renewable sources		
Total electricity consumption (D)	46,194	26,721
Total fuel consumption (E)	319	1,793
Energy consumption through other sources (F)	Nil	-
Total energy consumed from non-renewable sources (D+E+F)	46,513	28,514

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment by external agency

2. Provide the following details related to water discharged:

Parameter	FY 2022-2023	FY 2021-2022
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		Wastewater generated is treated in sewage treatment plants and reused for gardening, flushing, and HVAC cooling towers
- No treatment	-	
- With treatment - please specify level of treatment	-	
(ii) To Groundwater		
- No treatment	-	
- With treatment - please specify level of treatment	-	
(iii) To Seawater		
- No treatment	-	
- With treatment - please specify level of treatment	-	
(iv) Sent to third-parties		
- No treatment	100,192*	
- With treatment - please specify level of treatment		
- With treatment - please specify level of treatment		
(v) Others		
- No treatment		
- With treatment - please specify level of treatment		
Total water discharged (in kilolitres)	100.192*	

*All the operational facilities of Firstsource are on lease in India, Landlords are responsible for wastewater treatment and disposal.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment by external agency

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

For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format: Not Applicable

Parameter (In GJ)	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not applicable. Firstsource does not operate in water-stressed areas.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) - the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not applicable. Firstsource does not operate in water-stressed areas.	
- No treatment		
- With treatment - please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment - please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment - please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment - please specify level of treatment		
(v) Others		
- No treatment		
- With treatment - please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment by external agency

4. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	13844.18 Absolute (GHG wise)	-
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/₹	1.03	-

We did not track Scope 3 data for India in FY22.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No assessment has been carried out by any external agency.

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

Not applicable. Firstsource does not conduct business in environmentally sensitive locations.

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.

Yes, Firstsource has a policy in place for a business continuity management system, allowing the Company to continue offering the best service to customers even if operations are disrupted to achieve strategic goals

Firstsource uses the PDCA (Plan, Do, Check, Act) method to identify potential threats to business continuity, and the BCM (Business Continuity Management) architecture adheres to the ISO 22301: 2019 standard framework. Firstsource regularly performs internal and external audits to identify potential threats and counter them with the help of effective controls. BCM team

works under the direction of a Global BCM leader who oversees all BCM initiatives. Each of the data centre has a "Crisis management steering committee" that serves as the initial point of contact for handling the situation in the event of a disruption.

Detailed "Business continuity management Policy" to be assessed through following link: <https://www.firstsource.com/wp-content/uploads/2023/01/BCMS-Policy-Ver.1.0.pdf>

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

No significant adverse impact to the environment is reported from value chain partners. A code of conduct is extended to value chain partners which covers the need for compliance with environmental regulations and environmental conservation. All new value chain partners are required to sign the CoC as part of the empanelment process. Firstsource has established a process to evaluate the top 20 critical value chain partners/vendors based on the business value through a third party who annually assesses them on environmental performance.

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

We recognise that our value chain partners are independent entities; however, their business practices and actions may impact on or reflect on our business.

In view of this, Firstsource evaluates the top 20 critical vendors based on the business value that accounts for 60% of the total procurement spend through a third party who annually assesses health and safety practices, environment, human rights, sexual harassment, child labour, forced labour/ involuntary labour and working conditions of value chain partners.

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

Being a member of several trade organisations and industry groups, Firstsource actively participates in forums to voice concerns, share initiatives as well as support programs and public policies that work towards safeguarding the interest of all stakeholders and communities. Firstsource demonstrates complete support for moral business practices, sustainability, social stability and respect for human rights as Firstsource pursues its policy advocacy work in collaboration with various trade and industry associations, governmental bodies and other similar platforms.

Our Code of Conduct has elements of ethical dealing in public platforms.

Essential Indicators

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

Firstsource is a member of 5 trade and industry chambers/associations (NASSCOM, HYSEA, MBA, CSA, ALTA)

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	National Association of Software and Service Companies (NASSCOM)	National
2	Hyderabad Software Enterprises Association (HYSEA)	National
3	Mortgage Bankers' Association (MBA)	International
4	Credit Service Association (CSA)	International
5	American Land Title Association (ALTA)	International

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

Name of authority	Brief of the case	Corrective action taken
Not applicable as there are no issues related to anti-competitive conduct.		

Principle 8: Businesses should promote inclusive growth and equitable development

Firstsource is committed to upholding social and civic obligations by engaging in socioeconomic activities that help the less fortunate. Firstsource wants to judiciously use our resources and position to improve the quality of life of local communities and marginalised groups in the society. Firstsource's CSR policy complies with Companies Act, 2013. Firstsource CSR Vision is to be a leading and socially responsible organisation empowering lives by providing access to healthcare facilities, education, skill development, livelihood opportunities to ensure inclusive growth for all.

Essential Indicators

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

Name and brief details of project	SIA notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
A third-party social impact assessment was conducted, covering key CSR projects implemented during financial year 2021-22 across thematic areas of education, environment, healthcare, empowerment and gender equality. Projects across geographical locations were evaluated on key parameters of efficiency, effectiveness and stakeholder participation.	NA*	NA*	Yes (Social Audit Network India)	Yes	https://www.firstsource.com/wp-content/uploads/2023/04/SIA-Report-Firstsource.pdf

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

S No.	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not applicable. Firstsource has not undertaken any projects for which Rehabilitation and Resettlement is being undertaken.						

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

Firstsource has a mechanism in place to register grievances through its portal from NGOs/beneficiaries. All grievances are scrutinised and appropriately actioned by Corporate Social responsibility teams. Our CSR volunteers work closely with the community in areas of education, women empowerment, healthcare, environment and gender equality. The Company solicits frequent input from on-the-ground stakeholders in order to gauge involvement and satisfaction levels and to chronicle the transformation experience. Throughout the course of any CSR initiative, NGOs maintain regular contact with local communities.

Volunteering program: Our CSR Team and Employee volunteers work closely with the community in areas of education, women empowerment, healthcare, environment and gender equality in understanding their social problem and come out with feasible solutions to address them. Regular connects are made with volunteers across geographies to gather their feedback and experience of volunteering. Based on the suggestions received, we restructure the program for sustainable impact. Firstsource also has a mechanism in place where our volunteers and stakeholders such as NGO partners, supported organisations and beneficiaries shall register grievances if any to Community.Outreach@firstsource.com or to the location HR/CSR team. All grievances are scrutinised and appropriately actioned by Corporate Social responsibility teams

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/small producers	16%	Firstsource has not segregated its spending across local and MSME procurement
Sourced directly from within the district and neighbouring districts	97.40%	

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

Details of negative social impact identified	Corrective action taken
No negative social impact has been identified in social impact assessment.	Not applicable

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

Sr. no	Aspirational District	State Name	Amount Spent
1	Osmanabad	Maharashtra	0.78 million

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)

Yes. Firstsource has preferential procurement policy under [Sustainable supply chain policy](#). Firstsource's vision is to institutionalise Supplier Diversity in all contracting and procurement initiatives within Firstsource to promote, increase, and improve the participation of minority-owned, woman-owned, disadvantaged-owned, LGBTQIA+ owned, veteran-owned, HUBZone, and small businesses.

(b) From which marginalised/vulnerable groups do you procure?

To promote local economic growth, Firstsource provides preference to local vendors such as minority-owned, woman-owned and disadvantaged-owned businesses in India.

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

Procurement from the marginalised/vulnerable groups constitute from 19.5% of total procurement.

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

Not Applicable

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

Not Applicable (no IPR related disputes have arisen in the last financial year)

6. Details of beneficiaries of CSR projects:

Sr. no	CSR Projects	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	FSP (Firstsource Scholarship Program) to support scholars across pan India	12	100%
2	Digital Classroom setup for students from Govt. schools, Maharashtra	98	100%
3	Agroforestry to support farmers from Karnataka	70	100%
4	Dignity For Work to support rural community from Maharashtra	3,750	100%
5	Women Artisans program to empower rural women in Madhya Pradesh	176	100%
6	Technology Skilling Project to support unemployed youth from West Bengal	175	100%
7	Medical Camp & Tele ICU setup to support rural healthcare centres of Telangana	3,025	100%
8	Employment Van to empower underprivileged youth of Telangana	270	100%
9	Urban Forest creation to improve green cover in Tamil Nadu	Cannot be ascertained	NA

10	Ahilya Van Afforestation Project to improve green cover in Madhya Pradesh	Cannot be ascertained	NA
11	Annie Smart Lab to support visually challenged students in Telangana and Maharashtra	202	100%
12	Sanitary Napkin Project to empower rural women in Tamil Nadu	30	100%
13	Cataract Surgery to support underprivileged community in Maharashtra	200	100%
14	Solar Water Heater Installation to support villagers in Jammu and Kashmir	30	100%

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

Firstsource continually seeks to innovate and improve customer experience and the feedback from our clients and customers stand significant to us. Firstsource considers customer input as our top priority and Firstsource incorporates such feedback with ongoing efforts to strengthen our current position and boost the level of user satisfaction with the services we offer. We are certified in accordance with leading international standards such as PCI DSS, ISO 27001:2013, HITRUST. We also adhere to various statutory and regulatory compliance standards to ensure the confidentiality, integrity and availability of data that is provided to each of our clients.

Essential Indicators

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

At every level, Firstsource treats client concerns with utmost consideration. Firstsource has robust mechanisms in place to receive complaints from customers and provide speedy resolution. Firstsource ensures that grievances are addressed in accordance with applicable laws and Firstsource policies. Once a client registers a grievance, they receive communication from grs@firstsource.com. Turn-around time (TAT) for closure of a grievance will vary depending on the severity and complexity of the grievance raised. The estimated time frame for the resolution is approximately fifteen (15) working days from the day of receiving the complaint unless the grievance owner requests for an extension in the timeline depending on the complexity of the grievance. In this case, an extension can be provided for another 15 days. All cases will be tracked for closure and reported by the convener.

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

	As a % to total turnover
Environmental and social parameters relevant to the product	Not applicable. Firstsource is a Business Process Management (BPM) company and does not manufacture any products.
Safe and responsible usage	
Recycling and/or safe disposal	Firstsource's Environment footprint is briefly disclosed on it's website.

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

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Receive during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	No cases of Data privacy in India	0	0	No cases of Data privacy in India
Advertising			NA to Firstsource			
Cyber-security	0	0	No Complaints received	0	0	No Complaints received
Delivery of essential services	0	0	No Complaints received	0	0	No Complaints received
Restrictive trade practices	0	0	No Complaints received	0	0	No Complaints received
Unfair trade practices	0	0	No Complaints received	0	0	No Complaints received
Other	0	0	No Complaints received	0	0	No Complaints received

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

	Number	Reasons for Recall
Voluntary Recalls	Not applicable. Firstsource is a Business Process Management (BPM) Company and does not manufacture any products.	
Forced Recalls		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy:

Yes. Firstsource is committed towards protecting the data of customers and all its employees and we do so by following strict provisions outlined in the Global Cyber Security policy and our Data Privacy policy.

Link to the Global Cyber Security policy: [Click here](#)

Link to Data Privacy policy: [Click here](#)

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/ action taken by regulatory authorities on the safety of products/services:

Disclosed cyber security incident was reported by an employee who received an email from an unknown domain. Firstsource's IT team had investigated the incident and found it to be a legitimate domain. However, Firstsource has gone ahead and blocked the domain type due to which no email from such domain will be received in future.

Leadership Indicators**1. Channels/platforms where information on products and services of the entity can be accessed:**

All information related to our services are mentioned on the Company's website. [Click here](#)

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

Not applicable to Firstsource, as we do not offer product/services entitled for safe and responsible use.

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

Firstsource understands the importance of providing uninterrupted services to our clients/customers and we have several measures in place to ensure the same. Firstsource's Business Continuity Planning and Disaster Recovery solutions have been developed in accordance with industry standards ISO 27001 and 22301 aligned to the Business Continuity Management System (BCMS).

The BCMS policy can be found here: [BCMS policy](#)

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable):

Not applicable to Firstsource as we are not in the product manufacturing sector.

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil