Firstsource Solutions Ltd

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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09/30/2024, 03:57 pm

Contents

C1. Introduction

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

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Established in 2001, Firstsource Solutions Limited, an RP-Sanjiv Goenka Group company, is a specialized BPS partner with hyper-focused, domain-centered teams and cutting-edge tech, data, and analytics. We provide transformational solutions and services to clients in healthcare, banking and financial services, communications, media, technology, and a select set of diverse industries. Publicly traded since 2007 on the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE), we continue to drive value for our stakeholders while maintaining a strong presence in the global market. We are a leading provider of specialized Business Process Services (BPS), guided by our core values. For more than two decades, we've provided transformational solutions and services spanning the customer lifecycle across Healthcare, Banking and Financial Services, Communications, Media and Technology, and other diverse industries. We leverage exceptional talent to drive business transformations for clients and deliver seamless experiences that exceed expectations for their end customers. With a team of 27,940 Firstsourcers, we are a trusted growth partner for over 150 leading global brands, including several Fortune 500 and FTSE 100 companies. With a presence in the US, the UK, India, the Philippines and Mexico. We excel in building deep client partnerships, and have a average tenure of over 18 years across our top five clients. As a purpose-led organisation, we are dedicated to making a meaningful and tangible difference in the lives of our employees, clients, shareholders, and the community alike. Our commitment to a sustainable and equitable future is manifested in our strong governance standards and our sharp focus on employee wellbeing, delivering community impact, and mitigating our environmental footprint. Firstsource is infusing sustainability into the core of its transformation journey to establish itself as a resilient and purpose-driven organisation, and to create tangible impact for its stakeholders. Although we are a business process management company with relatively small impact on the environment, we are fully aware of the potential impacts of climate change on our operations. We constantly look for ways to innovate to further reduce climate impacts on our functioning and minimize the carbon footprint of our business operations. Some of these measures include our targets to reduce its environmental consequences by creating efficient and robust data centers, energy efficiency initiatives like the implementation of motion-based LED lighting systems across facilities, raising the ambient air conditioner temperature by 1C, and rationalizing chiller compressor utilization. Firstsource also has a 'Sustainable Supply Chain Policy' in place to ensure the sustainability of our suppliers and partners. Through this policy, we seek to enhance the social, ethical, and environmental performance of suppliers. We believe and hold high ethical standards, as a part of being transparent about our sustainability journey, we have made disclosures by adopting various frameworks and participated in various rating forums such as GRI (in accordance 2021), Ecovadis, DJSI, BRSR, TCFD, UNGC, etc. For more details, please refer the following sources: 1. Our corporate website: https://www.firstsource.com/about 2. ESG/Sustainability Reports: https://www.firstsource.com/esg
[Fixed row]

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

(1.4.1) End date of reporting year

03/31/2024

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

Select from:

☑ Yes

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

Select from:

☑ Yes

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

Select from:

☑ 1 year

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

Select from:

☑ 1 year

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

Select from:

☑ 1 year

[Fixed row]

(1.5) Provide details on your reporting boundary.

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

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

INE684F01012

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

FSL

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

335800UFBBNPDIZWQX32

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

918532073

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

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

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 3 suppliers

(1.24.7) Description of mapping process and coverage

Supply chain mapping is a critical process that involves mapping out and analyzing the entire supply chain. We have a tool called FirstProcure, which ensures that all suppliers are mapped during the onboarding process. By leveraging this tool, we ensure that our suppliers lifecycle is managed for example, details of categorizing their business, payment details, onboarding formalities, etc. Apart from this, we also have introduced ESG scorecard basis with 75% of our new vendors are assessed on ESG-related parameters and among our existing suppliers, we assess top 20 suppliers which accounts for 75% of procurement spend on the same criteria. We are in the process of onboarding a tool to automate the entire process and increasing our reach of vendors.
[Fixed row]

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

(1.24.1.1) Plastics mapping

Select from:

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

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Preparation for reuse

☑ Recycling
[Fixed row]

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

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

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

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

The short-term time horizon set by Firstsource is aligned with the climate risks that may potentially occur and impact business in next 0-5 years. FSL would aim to conduct regular risk reviews and prepare a roadmap for key risks • Update our Business Continuity Plans (BCPs) to incorporate climate risk assessment processes, emergency preparedness, and disaster recovery and mitigation strategies. Implement flexible work arrangements for our employees Improve workplace conditions, including heating and cooling, to increase productivity.

Medium-term

(2.1.1) From (years)

5

(2.1.3) To (years)

10

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

The medium-term time horizon set by Firstsource is aligned with the climate risks that may potentially occur and impact business in next 5-10 years. Avoid locations that are highly exposed to physical climate risks, engage with stakeholders in our value chain, such as distributors, customers, employees, and suppliers. Conduct stakeholder awareness programs, and planning for adaptation, and implement adaptation measures. Implement energy efficiency measures to help reduce the impact of water and energy shortages. Install greywater re-use and recycling systems (wherever possible) at our sites. Conduct annual training programs on water saving. Implement site-based water usage minimization programs

Long-term

(2.1.1) From (years)

10

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

Select from:

☑ Yes

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

The long-term time horizon set by Firstsource is aligned with the climate risks that may potentially occur and impact business beyond 10 years.
[Fixed row]

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

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

[Fixed row]

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

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

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

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

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Every three years or more

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

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

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

(2.2.2.12) Tools and methods used

International methodologies and standards

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

Other

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Wildfires

☑ Heat waves

☑ Cold wave/frost

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

☑ Heat stress

☑ Increased severity of extreme weather events

☑ Water stress

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities

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

Select from:

☑ No

(2.2.2.16) Further details of process

In FY 2022-23, we conducted a comprehensive climate risk assessment for all our locations in India (11 sites), Philippines (2 sites), the UK (10 sites), the US (11 sites) and Mexico (1 site) to build a better understanding of specific climate risks to our value chain and operational framework. As part of this study, physical risks and transition risks to our business were assessed. The assessment has helped us in identifying measures to reduce climate impacts on our business and resulted in providing opportunities across short-term (0-5 years), medium-term (5-10), and long-term (10 years) horizons. This assessment also evaluated the potential financial impact of physical and transition risks on our operations and strategy. Physical risks to the business may be in the form of acute risk i.e., risks emerging suddenly from events like increased severity of weather (cyclones, droughts, floods, etc.) or chronic risk i.e., risks related to long-term shifts in climatic patterns. In both cases, Firstsource may have a financial impact as these risks could impact our assets, infrastructure, and employees. Physical risk was calculated based on IPCC's Assessment Report 5 (AR 5) Risk Framework1. According to IPCC AR5, Risk (or impact) (R) is a function of Hazard (H), Exposure (E) and Vulnerability (V), where vulnerability is comprised of Sensitivity (S) and Adaptive Capacity (AC). A scenario analysis was conducted for two time periods (2020-2039 and 2040-2059) using the scenarios SSP 22 and SSP 53 for our sites across the globe, including India, Philippines, the UK, and the US & Mexico. Transition to a lower carbon economy involves substantial shifts in policy, legal frameworks, technology, and market dynamics. A scenario analysis was conducted using the Network for Greening the Financial System (NGFS) scenarios to understand transition risks exposed to our company and its subsequent financial implications.5 The scenarios considered for transition risk scenario analysis are: • Divergent transition: In this scenario, Net Zero is reached by 2050 but with higher costs due to divergent policies introduced across sectors and a quicker phase out of fossil fuels. This scenario differentiates itself from the Net Zero 2050 by assuming that climate policies are more stringent in the transportation and buildings sectors. • Nationally Determined Contributions (NDC): This scenario foresees that currently pledged unconditional NDCs are implemented fully, and respective targets on energy and emissions in 2025 and 2030 are reached in all countries. Emissions decline but lead nonetheless to 2.6 C of warming associated with moderate to severe physical risks. Transition risks are relatively low. • Delayed transition: This assumes that the next 10 years (until 2030)

follow Current policies (BAU) and then suddenly aim to go below 2C. Thus, emissions exceed the carbon budget temporarily and decline more rapidly than in Well-below 2 C after 2030 to ensure limiting of global warming to below 2 C. • Below 2C Transition: In this scenario, the stringency of climate policies gradually increases giving a 67 % chance of limiting global warming to below 2 C throughout the 21st century. • Net Zero 2050 Transition: In this scenario, net CO_2 emissions reach zero around 2050, giving at least a 50 % chance of limiting global warming to below 1.5 C by the end of the century, with no or low overshot of 1.5 C in earlier years.
[Add row]

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

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

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

In FY 2022-23, we conducted a comprehensive climate risk assessment covering our direct operations and upstream activities for all our locations in India (11 sites), Philippines (2 sites), the UK (10 sites), the US (11 sites) and Mexico (1 site) to build a better understanding of specific climate risks to our value chain and operational framework. As part of this study, physical risks and transition risks to our business were assessed. This assessment also evaluated the potential financial impact of physical and transition risks on our operations and strategy. The details of this assessment has been captured in out latest TCFD report. The assessment has helped us in identifying measures to reduce climate impacts on our business and resulted in providing opportunities across short-term (0-5 years), medium-term (5-10), and long-term (10 years) horizons. This assessment also evaluated the potential financial impact of physical and transition risks on our operations and strategy. Physical risks to the business may be in the form of acute risk i.e., risks emerging suddenly from events like increased severity of weather (cyclones, droughts, floods, etc.) or chronic risk i.e., risks related to long-term shifts in climatic patterns. In both cases, Firstsource may have a financial impact as these risks could impact our assets, infrastructure, and employees. Physical risk was calculated based on IPCC's Assessment Report 5 (AR 5) Risk Framework1. According to IPCC AR5, Risk (or impact) (R) is a function of Hazard (H), Exposure (E) and Vulnerability (V), where vulnerability is comprised of Sensitivity (S) and Adaptive Capacity (AC). A scenario analysis was conducted for two time periods (2020-2039 and 2040-2059) using the scenarios SSP 22 and SSP 53. Transition to a lower carbon economy involves substantial shifts in policy, legal frameworks, technology, and market dynamics. A scenario analysis was conducted using the Network for Greening the Financial System (NGFS) scenarios to understand transition risks exposed to our company and its subsequent financial implications.5 The scenarios considered for transition risk scenario analysis are: • Divergent transition, Nationally Determined Contributions (NDC), Delayed transition, Below 2C Transition and Net Zero 2050 Transition. The outcome of these assessments is reviewed and implemented across the organization through ESG governance structure.
[Fixed row]

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

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

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

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

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

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

(2.3.4) Description of process to identify priority locations

A scientific physical and transition climate risk assessment to identify specific climate risks to our value chain and own operations, and to develop a deeper understanding of our impacts on the ecology. This study has helped our broader goal to develop a robust climate change strategy aligned with international commitments. We assessed the impact of temperature changes, altered precipitation patterns, altered wind patterns, and water scarcity on our business operations and on our assets to assess chronic physical risks. Since Firstsource is a business process service company we perceive our chronic physical risks to be low in the short term. However, a few of our office locations, as compared to others, may be more susceptible to long-term physical risks, such as acute water stress, longer hotter and more humid days. Water availability can become a challenge with changes in the mean precipitation and rising temperatures which pose a risk to our workforce.

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

Select from:

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

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

FSL_Water Stressed regions.pdf
[Fixed row]

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

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

Substantive financial impact from climate related risks is defined as the potential to disrupt Firstsource's business performance leading to impact on financial metrics such as profits, revenue, and shareholder value in the defined short- (0-5 years) and medium- (5-10 years) term time horizon terms. Parameters considered across locations: 1. Disruption of business operations and damage to office facilities and infrastructure due to climate events 2. Disruption of supply chain due to climate impacts on customers and vendors 3. Higher costs due to increase in operational costs as result of climate events (e.g.- higher energy bills as a result of extreme heat) and insurance to mitigate risk.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Strategic customers

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

Substantive strategic impact from climate related risk is defined as the potential to impact Firstsource's competitive advantage leading to missed business opportunities and degrowth in the defined medium- (5-10 years) and long-term (beyond 10 years) time horizon. Parameters considered across locations: 1. Impact on the demand for our services due to (i) change in customer's preference for companies demonstrating strong environmental stewardship and (ii) evolving needs of customers 2. Impact on the demand for our services due to evolving customer needs for sustainability services Impact on our operations, reporting requirements and procurement processes due to evolving climate related compliance and policy landscape

[Add row]

C3. Disclosure of risks and opportunities

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

Climate change

(3.1.1) Environmental risks identified

Select from:

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

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

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

Select from:

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

(3.1.3) Please explain

Firstsource is a business process services company, and as such has limited involvement with the use of plastic products. Where we do come into contact with plastic products, we have actively sought to remove or replace such items. For example, all beverage vending machines in the UK are now free from plastics, we have partnered with AirOwater to extract drinking water from humidity in the air and store it in glass bottles instead of plastic, and all our stationery is made using recycled products.
[Fixed row]

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Cyclone, hurricane, typhoon

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.1.1.9) Organization-specific description of risk

The climate risk assessment conducted by Firstsource for all its office locations identified Cyclone as a key acute physical risk. One of its locations in India (Savitha Plaza) and two locations in Philippines (Skyrise 1 and CDT22) are at risk of this climate hazard in the long-term. The projected impacts of cyclone on the Firstsource

locations are related to service disruption due to: • Damage to infrastructure: Firstsource is expected be impacted by damage to office buildings and data centres. • Power outage- Power supply is expected to be intermittent due to damage to power infrastructure and may disrupt services. • Poor office connectivity for employees and productivity: Storms and floods due to cyclone is expected to affect employee health as well as their ability to commute to office.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Closure of operations

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

The effect would be deemed to be low as work can be shifted to other centers during any outage.

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

Select from:

☑ Yes

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

0

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

97003320.72

(3.1.1.25) Explanation of financial effect figure

The potential financial impact is calculated by aggregating the asset value of the locations at risk (Savitha Plaza, Skyrise 1 and CDT22). Given the sites are leased, the metric considered as a proxy for current asset value is insured value of content of these sites.

(3.1.1.26) Primary response to risk

Policies and plans

☑ More ambitious environmental commitments and policies

(3.1.1.27) Cost of response to risk

970033.2

(3.1.1.28) Explanation of cost calculation

We have assumed 1% of the financial impact as the cost required to respond to the climate risks at the 3 identified locations.

(3.1.1.29) Description of response

The following is an indicative list of parameters considered while calculating the cost:: • Cost of relocation to address infrastructure damage: FSL is a firm that offers business process management services, and so our operations depend on infrastructure such as data centres, servers, etc.. However, we operate out of leased spaces, which provides us with the flexibility to shift at a fast pace when required. This is a huge advantage as we do not incur major expenditure on safeguarding any kind of infrastructure. Our cost of responding to the risk of cyclone includes relocation charges. • Cost of backup during power outage: We operate out of fully equipped facilities, and therefore we have access to continuous power back-up that prevents work disruption due to power outage. Costs include the expenses to operate DG sets. • Cost of operating a transport service for employee: We provide transport services for employees to commute office. • Cost of employee insurance: We have robust HR policies in place to safeguard employee health and wellbeing during severe floods and storms.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.1.1.9) Organization-specific description of risk

We foresee a rise in the cost of electricity due to emerging carbon pricing related regulations on utility service providers through transfer of costs. However, this is expected in the farther horizon along with a marginal impact on overall business operations of Firstsource. We are also looking to manage this impact through adoption of enhanced energy efficiency measures and demand management. Thus the overall magnitude of impact is expected to be low.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

This has yet to be fully understood as the business is looking to ensure that emissions are at a point whereby carbon pricing would not have an affect on the business.

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

Select from:

☑ Yes

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

129484792

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

790840660

(3.1.1.25) Explanation of financial effect figure

FSL could have an emerging risk of carbon pricing in its long-term horizon (FY 2035-40). This has been calculated using Network for Greening the Financial System (NGFS) scenarios. For the assessment, we assume that globally the carbon tax imposition could follow five scenarios: Delayed transition scenario, Divergent Transition Scenario, Nationally Determined Contributions (NDC) scenario, Net Zero transition scenario, and Below 2-degree scenario. The scenarios are grouped across 3 dimensions- orderly world, hot house world and a disorderly world. The orderly world dimension assumes that there is an early introduction of climate policies, which get progressively stringent over time. The disorderly world dimension assumes that policies are either delayed or divergent across regions and sectors. The hot house world dimension assumes that although policies are introduced across various parts of the world, they prove to be insufficient to stop significant warming. The three dimensions have varying physical and transition risk implications.

(3.1.1.26) Primary response to risk

Pricing and credits

☑ Implement internal price on carbon

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Firstsource has developed a decarbonization strategy to reduce its emissions which will be rolled out in the next financial year. The strategy has identified specific decarbonization levers/measures to reduce the company's emissions. The financial assessment to operationalise this strategy is underway. We will be at a better position to disclose a cost estimate to respond to transition risk in the next few years.

(3.1.1.29) Description of response

The global carbon price represents the figure obtained by averaging regional carbon prices weighted by emissions and the carbon prices in each of the scenarios may reflect the extent of transition risk associated with the emissions reductions policies and other drivers assumed in each of the scenarios. FSL's emissions in the 5 scenarios are calculated. Then, difference between the BAU projected emissions and the emissions in the five scenarios are obtained. This is multiplied with the projected carbon prices to arrive at our estimate of financial impact under each of the scenarios.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Since Firstsource is a business process service company we perceive our chronic physical risks to be low in the short term. However, a few of our office locations, as compared to others, may be more susceptible to long-term physical risks, such as acute water stress, longer hotter and more humid days. • Higher hot days or warmer summers would likely increase demand for cooling during the day and night, which could lead to significant changes in patterns of energy demand. • Water availability can become a challenge with changes in the mean precipitation and rising temperatures which pose a risk to our workforce.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption to workforce management and planning

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Engagement

☑ Engage in multi-stakeholder initiatives

(3.1.1.28) Explanation of cost calculation

.

(3.1.1.29) Description of response

FSL would prompt the need for effective water management strategies. Implementing grey water reuse systems and comprehensive recycling practices would significantly enhance water conservation efforts. Annual training on water-saving techniques is essential to promote awareness and foster a culture of sustainability. Apart from these, we have introduced (Air-o-water initiative) which reduces dependency on ground water.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Technology

☑ Unsuccessful investment in new technologies

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.1.1.9) Organization-specific description of risk

Firstsource is committed to mitigating climate-related impacts by adopting energy-efficient IT equipment and increasing the use of green facilities/buildings. In pursuit of this goal, we perceive the following technology-related risks: • Rising costs due to the shift to such low-emission technologies. • Investment loss in new technology,

i.e., newer computing technology involving lower emissions while generating more computing power, or the cost of not transitioning to new technologies. • Slow advancement/ innovations in renewable energy and clean energy technology to meet Firstsource's long-term sustainability goals.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Other, please specify **:**Investment loss in new technology, i.e., newer computing technology involving lower emissions while generating more computing power, or the cost of not transitioning to new technologies.

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

.

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater due diligence

(3.1.1.28) Explanation of cost calculation

.

(3.1.1.29) Description of response

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

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

Climate change

(3.1.2.1) Financial metric

Select from:

☑ OPEX

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

0

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

Select from:

☑ Less than 1%

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

0

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

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

These still are being developed.
[Add row]

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

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

[Fixed row]

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.6.1.8) Organization specific description

FSL's emissions from employee commute is 7652 t CO2e, which is approximately 16% of total GHG emissions. FSL while not entirely hybrid, allows for a mix of hybrid and in-office operations. This helps FSL in increasing its energy efficiency while ensuring operational effectiveness. This system is expected to significantly reduce Scope 3 emission arising from the employee commute category. Additionally, it will also help reduce Scope 2 emissions as the dynamic mix of remote work and on-site operations will reduce heating and cooling needs in office locations. FSL also has implemented an EV program in India for employee transport, with a fleet of 10 EV vehicles. It has an ambitious plan to expand this initiative across its India operations every quarter.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ Short-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

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

Very minimal, as there are many variables. Firstly employee survey has shown that the hybrid models suits many people and this is good for retention. Public transport will over time improve and allow people to use 'green' transport to and from work. This can also be said for the use of personal vehicles used to commute to and from work.

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

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Not known.

(3.6.1.26) Strategy to realize opportunity

We are in the process of assessing the costs to realise the identified opportunity.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.6.1.8) Organization specific description

We are dedicated to increasing the share of renewable energy in our overall energy mix as a key strategy to reduce our emissions. This transition to renewable energy sources is not only aimed at minimizing our environmental impact but is also anticipated to generate cost savings in the long term.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

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

Select all that apply

☑ Long-term

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

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

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

very minimal

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

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

Not Known

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Use of more efficient modes of transport

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

☑ Mexico

☑ Philippines

☑ United Kingdom of Great Britain and Northern Ireland

☑ United States of America

(3.6.1.8) Organization specific description

We are working towards replacing conventional vehicles with electric alternatives to reduce our emissions.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

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

Select all that apply

☑ Long-term

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

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

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

minimal

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

Select from:

☑ No

(3.6.1.25) Explanation of cost calculation

Not known
[Add row]

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

Climate change

(3.6.2.1) Financial metric

Select from:

☑ Revenue

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

0

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

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

We are in the process of assessing the costs.
[Add row]

C4. Governance

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

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ Quarterly

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

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Our board members bring a wide range of backgrounds, offering a diverse set of ideas, expertise, and experiences to keep us ahead of the competition. We adhere to the Board Diversity policy that guides us in achieving a varied and inclusive Board of Directors. When determining the Board's composition, we consider several aspects, including but not limited to gender, age, cultural and educational background, ethnicity, diversity of thought, professional experience, and the breadth of knowledge and skills. This includes expertise in financial matters, global business, leadership, technology, mergers and acquisitions, board service, strategy, sales and marketing, ESG, risk, cyber security, and other domains.

(4.1.6) Attach the policy (optional)

Board-Diversiry-IN.pdf
[Fixed row]

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

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

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

Climate change

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

Select all that apply
☑ Board-level committee

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

Select from:
☑ Yes

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

Select all that apply

☑ Other policy applicable to the board, please specify **:**ESG Policy

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

Select from:

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

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

Select all that apply

☑ Overseeing and guiding scenario analysis

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

(4.1.2.7) Please explain

The highest level of responsibility on climate-related issues rests with the Board Level Risk Management Committee. It is tasked with the oversight of the company's sustainability (ESG) related strategy including climate, along with plans and performance monitoring. It is responsible for identifying, evaluating, and mitigating operational, strategic, and external climate-related risks. The Committee guides the management on the implementation of initiatives.

Biodiversity

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

Select all that apply

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

☑ Other policy applicable to the board, please specify

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

Select from:

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

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

Select all that apply

☑ Overseeing and guiding scenario analysis

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

(4.1.2.7) Please explain

Our climate governance is part of Firstsource's broader ESG governance framework with climate-related roles and responsibilities assigned at each level. We encourage accountability throughout the company starting from the top leadership. Our Board of Directors have the highest level of executive oversight for the company. The Board level Risk Management Committee frequently reviews all matters of ESG, which includes climate risks and opportunities as part of its regular agenda.
[Fixed row]

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

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

[Fixed row]

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

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Environmental, Social, Governance committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Managing annual budgets for climate mitigation activities Managing major capital and/or operational expenditures related to low-carbon products or services (including R&D) Developing a climate transition plan Implementing a climate transition plan Integrating climate-related issues into the strategy Setting climate-related corporate targets Monitoring progress against climate-related corporate targets Managing public policy engagement that may impact the climate Managing value chain engagement on climate-related issues Assessing climate-related risks and opportunities Managing climate-related risks and opportunities

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Environmental, Social, Governance committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing annual budgets related to environmental issues

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Managing annual budgets for climate mitigation activities Managing major capital and/or operational expenditures related to low-carbon products or services (including R&D) Developing a climate transition plan Implementing a climate transition plan Integrating climate-related issues into the strategy Setting climate-related corporate targets Monitoring progress against climate-related corporate targets Managing public policy engagement that may impact the climate Managing value chain engagement on climate-related issues Assessing climate-related risks and opportunities Managing climate-related risks and opportunities
[Add row]

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

Climate change

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

Select from:

☑ Yes

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

7

(4.5.3) Please explain

Achievement of climate related KPIs as per the ESG implementation plan of the ESG lead (equivalent to CSO in FSL) is an important component of the annual performance review for the ESG Lead position. It determines the yearly increment and performance bonus received by individuals in the position. The incentive programme for the ESG lead (equivalent to CSO in FSL) serves as a tangible reward for the individual in the position to meet the KPIs related to ESG.
[Fixed row]

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

Strategy and financial planning

☑ Board approval of climate transition plan

☑ Achievement of climate transition plan

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

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

Emission reduction

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

Policies and commitments

☑ Increased supplier compliance with environmental requirements

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

Achievement of climate related KPIs as per the ESG implementation plan of the ESG lead (equivalent to CSO in FSL) is an important component of the annual performance review for the ESG Lead position. It determines the yearly increment and performance bonus received by individuals in the position.

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

The incentive programme for the ESG lead (equivalent to CSO in FSL) serves as a tangible reward for the individual in the position to meet the KPIs related to ESG.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

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

Strategy and financial planning

☑ Board approval of climate transition plan

☑ Shareholder approval of climate transition plan

☑ Achievement of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Improvements in emissions data, reporting, and third-party verification

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

Engagement

☑ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

Achievement of climate related KPIs determined using balanced scorecard (BSC) metrics that align with specific environmental topics relevant to a C suite officer role assigned to Environment (vertical). It determines the yearly increment and performance bonus along with long term incentives received by individuals in the position.

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

Leadership compensation is determined using balanced scorecard (BSC) metrics that align with specific material topics relevant to each leader's role. These topics include data privacy and cyber security, decarbonization and energy management, employee engagement and retention, responsible supply chain and customer centricity, etc. This targeted approach ensures that each executive is held accountable for the most critical areas of their responsibilities, driving enterprise value creation through focused and relevant performance sub-metrics. The Short-Term & Long-Term incentives provided to the C-Suite officers create a pathway for achieving our overall Sustainability targets & enables us to invest in sustainability initiatives while creating green solutions & sustainability offerings for our customers.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Environment/Sustainability manager

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

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

Strategy and financial planning

☑ Board approval of climate transition plan

☑ Achievement of climate transition plan

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

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

Individual leads who are associated with environmental management have environmental or sustainability-related objectives in their annual performance objectives. Their success against these objectives determines their overall performance for the year, which in turn drives their remuneration, including their bonus. These objectives could be related to any or all of the incentivized performance indicators listed here. More specifically these targets are associated with reducing travel emissions, energy use and overall GHG emissions.

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

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Sustainability specialist

☑ Other sustainability specialist, please specify

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Salary increase

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Organization performance against an environmental sustainability index

Policies and commitments

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

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

Performance is evaluated based on the achievement of key sustainability goals and targets, including progress in reducing GHG emissions and meeting Net Zero commitments. This role also involves conducting thorough gap assessments to identify areas for improvement and driving initiatives to enhance the company's overall sustainability performance.

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

This incentive contributes to our organization's Sustainability commitments including achieving the Net-Zero goal. The initiative promotes increased monitoring and oversight of our sustainability efforts, fostering active management to ensure meaningful progress. By encouraging closer monitoring of our sustainability progress and actively managing it, we can stay on course with our climate transition plan.
[Add row]

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

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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

FSL has implemented a comprehensive global environmental policy that aligns with international standards such as the Paris Agreement and the United Nations Sustainable Development Goals (SDGs). This policy outlines our commitment to reducing greenhouse gas (GHG) emissions, promoting resource efficiency, and advancing sustainability across all our operations. We are committed to minimizing our use of natural resources, including water, energy, and raw materials, through efficient processes and circular economy principles. While we adhere to federal and state environmental regulations, we equally comply with the Climate Change Act and related regulations, including mandatory carbon reporting and energy efficiency requirements. We do align with India's environmental regulations. We use standardized global metrics to measure our environmental impact, including GHG emissions, energy use, water consumption, and waste generation. Data is collected and reported regularly, ensuring transparency and accuracy. Our environmental performance is verified by third-party auditors in accordance with ISO 14001 certification and other relevant standards.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

Climate-specific commitments

☑ Commitment to net-zero emissions

☑ Other climate-related commitment, please specify **:**Climate Transition Plan

Social commitments

☑ Commitment to respect internationally recognized human rights

Additional references/Descriptions

☑ Description of environmental requirements for procurement

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

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

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Global Quality Health, safety, Environment Management Policy.pdf
[Add row]

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

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

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ UN Global Compact

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

FSL is a proud signatory of the United Nations Global Compact (UNGC), which we joined in FY 2023-24. By participating in this initiative, we commit to aligning our strategies and operations with the Ten Principles of the UNGC, which cover human rights, labor, environment, and anti-corruption. We actively support the UNGC's environmental principles, focusing on sustainable practices that reduce our ecological footprint. This includes efforts to reduce greenhouse gas emissions, manage water resources responsibly, and minimize waste. Our environmental policy is closely aligned with the UN Sustainable Development Goals, particularly SDG 13 (Climate Action), SDG 12 (Responsible Consumption and Production), and SDG 6 (Clean Water and Sanitation). We have integrated these goals into our business strategy, with specific targets and initiatives aimed at contributing to global sustainability efforts. We plan to report our progress on these commitments through the Communication on Progress (COP) reports to the UNGC, ensuring transparency and accountability in our sustainability journey. In line with our commitment to climate action, we have set science-based targets through the Science-Based Targets initiative (SBTi) to limit global temperature rise to well below 2C above pre-industrial levels, and to pursue efforts to limit warming to 1.5C.To achieve these targets, we have implemented a range of initiatives, including transitioning to renewable energy, enhancing energy efficiency, and engaging our supply chain partners to reduce their carbon footprints. We monitor our progress towards these targets rigorously, using advanced data collection and analysis methods to ensure that we stay on track. Our progress is publicly reported in our annual ESG reports, demonstrating our commitment to transparency. Recognizing the importance of climate-related financial risk disclosure, our organization has adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). This commitment reflects our dedication to integrating climate risks and opportunities into our business strategy and financial planning. Our board level risk management committee that oversees climate-related risks and opportunities, ensuring that climate considerations are integrated into our overall risk management framework. We have established a dedicated ESG committee that regularly reviews our progress and guides our strategy. We assess and manage climate-related risks across our operations, including physical risks (e.g., extreme weather events) and transition risks (e.g., regulatory changes, market shifts). This involves scenario analysis to understand potential impacts under different climate futures. Climate considerations are embedded in our long-term business strategy. We are focusing on enhancing our resilience to climate change, identifying new business opportunities in low-carbon products and services, and reducing our exposure to climate risks. We disclose climate-related metrics, such as carbon intensity, energy consumption, and water usage, in our annual reports. These metrics are aligned with our science-based targets and are key indicators of our progress towards a more sustainable business model.
[Fixed row]

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

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

Select all that apply

☑ Yes, we engaged directly with policy makers

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

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

Select from:

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

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

Select all that apply

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify **:**UNGC- https://www.firstsource.com/wp-content/uploads/2024/07/FIRSTSOURCE-SOLUTIONS-LIMITED-ESG.pdf

(4.11.4) Attach commitment or position statement

SBTi-Commitment-Letter Firstsource Solutions Ltd.pdf

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

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Non-government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

UNGC ID: 162,955; https://www.firstsource.com/wp-content/uploads/2024/07/FIRSTSOURCE-SOLUTIONS-LIMITED-ESG.pdf

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

Our ESG governance structure where the highest governing body is our board level risk management committee which oversees ESG related matters. They are supported by steering committee which consist of our C-suite members and BU heads further supported by 3 senior level VP's and their extended cross functional team (working group) spreading across the organization. The ESG leads are the focal point across the ESG governance structure who manage strategy, stakeholder engagement.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

We have a QHSEE policy that aligns with all UNGC principles

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation
☑ Circular economy
☑ Recycling and recyclability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Global

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

660

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

We have recently in March'2024 signed for UNGC as a member participant. The 10 principles of UNGC are in line with the ESG frameworks we have adapted across the organization.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

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

Select all that apply

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify **:**UNGC, SBTi

[Add row]

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

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☑ Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

SBTi. UNGC

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

Select all that apply

☑ Climate change

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

Select from:

☑ Unknown

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

Select from:

☑ No, we did not attempt to influence their position

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

660

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

Select from:

☑ Yes, we have evaluated, and it is aligned

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

Select all that apply

☑ Paris Agreement

[Add row]

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

Row 1

(4.12.1.1) Publication

Select from:

☑ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Public policy engagement

☑ Content of environmental policies

(4.12.1.6) Page/section reference

pg 85-109

(4.12.1.8) Comment

Please refer to ESG website for further details- https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.1.pdf
[Add row]

C5. Business strategy

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

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Every three years or less frequently

[Fixed row]

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2040

☑ 2060

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

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

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

☑ Impact of nature service delivery on consumer

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ On asset values, on the corporate

☑ Perception of efficacy of climate regime

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

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SSP 2: Middle of the Road. In this scenario the world follows a path in which social, economic, and technological trends do not shift markedly from historical patterns. Global temperature rise is between 2-3C.

(5.1.1.11) Rationale for choice of scenario

Shared Socioeconomic Pathways (SSPs) are scenarios of projected socioeconomic global changes up to 2100. They are used to derive greenhouse gas emissions scenarios with different climate policies. They have been used to help produce the IPCC Sixth Assessment Report on climate change, published in 2021. The SSPs are based on five narratives describing broad socioeconomic trends that could shape future society. SSP1: Sustainability – Taking the Green Road (Low challenges to mitigation and adaptation) SSP2: Middle of the Road (Medium challenges to mitigation and adaptation) SSP3: Regional Rivalry – A Rocky Road (High challenges to mitigation and adaptation) SSP4: Inequality – A Road Divided (Low challenges to mitigation, high challenges to adaptation) SSP5: Fossil-fueled Development – Taking the Highway (High challenges to mitigation, low challenges to adaptation) The SSP2 or RCP 4.5 scenario is the most likely scenario. That assumes that moderate action is taken, and the global temperature will be closer to 2C (between 1.7 to 2.4). This scenario is suitable for physical risk assessments. SSP 5 or RCP 8.5 scenarios are available across all guidelines (IPCC, TCFD, CDP). This scenario will lead to a 4C increase in global temperatures. This is a Business-as-usual scenario where we continue to use fossil fuels and energy-intensive lifestyles. This is the most extreme/ worst-case scenario climate risk assessment.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2040

☑ 2060

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

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

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Methodologies and expectations for science-based targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ Perception of efficacy of climate regime

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

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SSP 5: Taking the Highway. Current GHG emissions levels roughly double by 2050. The world does not take any additional measures to reduce emissions and move away from fossil fuels. By 2100, the average global temperature is a scorching above 4C.

(5.1.1.11) Rationale for choice of scenario

Shared Socioeconomic Pathways (SSPs) are scenarios of projected socioeconomic global changes up to 2100. They are used to derive greenhouse gas emissions scenarios with different climate policies. They have been used to help produce the IPCC Sixth Assessment Report on climate change, published in 2021. The SSPs are based on five narratives describing broad socioeconomic trends that could shape future society. SSP1: Sustainability – Taking the Green Road (Low challenges to mitigation and adaptation) SSP2: Middle of the Road (Medium challenges to mitigation and adaptation) SSP3: Regional Rivalry – A Rocky Road (High challenges to mitigation and adaptation) SSP4: Inequality – A Road Divided (Low challenges to mitigation, high challenges to adaptation) SSP5: Fossil-fueled Development – Taking the Highway (High challenges to mitigation, low challenges to adaptation) The SSP2 or RCP 4.5 scenario is the most likely scenario. That assumes that moderate action is taken, and the global temperature will be closer to 2C (between 1.7 to 2.4). This scenario is suitable for physical risk assessments. SSP 5 or RCP 8.5 scenarios are available across all guidelines (IPCC, TCFD, CDP). This scenario will lead to a 4C increase in global temperatures. This is a Business-as-usual scenario where we continue to use fossil fuels and energy-intensive lifestyles. This is the most extreme/ worst-case scenario climate risk assessment.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify **:**Divergent transition

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

Stakeholder and customer demands

☑ Other stakeholder and customer demands driving forces, please specify

Regulators, legal and policy regimes

☑ Global regulation

Direct interaction with climate

☑ Other direct interaction with climate driving forces, please specify

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, Net Zero is reached by 2050 but with higher costs due to divergent policies introduced across sectors and a quicker phase out of fossil fuels. This scenario differentiates itself from the Net Zero 2050 by assuming that climate policies are more stringent in the transportation and buildings sectors.

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on the following factors: FSL aimed to assess scenarios that are backed with science for future modelling The goal is to evaluate the impacts of Firstsource's future scenarios on energy consumption. Alignment with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which suggests the use of multiple pathways for scenario analysis, including a 2C or lower scenario. Peer benchmarking and leading industry best practices. Consistency with Firstsource's Science-Based Targets (SBTi) and net-zero goals, aiming to limit global temperature increases to well below 2C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

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

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on the following factors: FSL aimed to assess scenarios that are backed with science for future modelling The goal is to evaluate the impacts of Firstsource's future scenarios on energy consumption. Alignment with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which suggests the use of multiple pathways for scenario analysis, including a 2C or lower scenario. Peer benchmarking and leading industry best practices. Consistency with Firstsource's Science-Based Targets (SBTi) and net-zero goals, aiming to limit global temperature increases to well below 2C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify **:** Delayed transition

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

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

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on the following factors: FSL aimed to assess scenarios that are backed with science for future modelling The goal is to evaluate the impacts of Firstsource's future scenarios on energy consumption. Alignment with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which suggests the use of multiple pathways for scenario analysis, including a 2C or lower scenario. Peer benchmarking and leading industry best practices. Consistency with Firstsource's Science-Based Targets (SBTi) and net-zero goals, aiming to limit global temperature increases to well below 2C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

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

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on the following factors: FSL aimed to assess scenarios that are backed with science for future modelling The goal is to evaluate the impacts of Firstsource's future scenarios on energy consumption. Alignment with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which suggests the use of multiple pathways for scenario analysis, including a 2C or lower scenario. Peer benchmarking and leading industry best practices. Consistency with Firstsource's Science-Based Targets (SBTi) and net-zero goals, aiming to limit global temperature increases to well below 2C.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify **:**Net Zero 2050 Transition

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In this scenario, net CO_2 emissions reach zero around 2050, giving at least a 50 % chance of limiting global warming to below 1.5 C by the end of the century, with no or low overshot of 1.5 C in earlier years. Countries with a clear commitment to a specific net-zero policy target before 2050 are assumed to meet this target.

(5.1.1.11) Rationale for choice of scenario

Scenarios were selected based on the following factors: FSL aimed to assess scenarios that are backed with science for future modelling The goal is to evaluate the impacts of Firstsource's future scenarios on energy consumption. Alignment with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which suggests the use of multiple pathways for scenario analysis, including a 2C or lower scenario. Peer benchmarking and leading industry best practices. Consistency with Firstsource's Science-Based Targets (SBTi) and net-zero goals, aiming to limit global temperature increases to well below 2C.
[Add row]

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

Climate change

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

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

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

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

(5.2.1) Transition plan

Select from:

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

(5.2.3) Publicly available climate transition plan

Select from:

☑ No

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

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

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

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

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

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

As a listed company, we meet with our key shareholders on a regular basis - including those with an ESG focus - which enables us to collect their feedback on our strategy and financial/extra-financial performance. In 2021, we published an ESG policy which includes strong commitments to reduce our carbon footprint. Firstsource has committed to SBTi and Net-Zero target. As the next step in this journey, we are undergoing the validation process by SBTi. We have submitted a commitment to achieve a near-term emission reduction target by 2035 and achieving Net Zero by 2050. Our policy was notably built by leveraging the outcome of a

process surveying our various stakeholders. We conducted then an ESG roadshow to gather feedback from investors, which appeared to be very positive. We strive to maintain a constant dialogue with our shareholders through frequent one-to-one or group meetings, quarterly analyst calls and subsequent roadshows, and many investor conferences attended throughout the year.

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

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

The analysis made use of 5 NGFS reference scenarios covering 3 aspects of the NGFS scenario matrix (orderly, disorderly, and hot house world). The 5 scenarios lead to various transition pathways, and they all share the same underlying assumption regarding fundamental socio-economic drivers including harmonized population and economic developments. Drivers including food and energy demand are also harmonized. The socio-economic assumptions are based on the Shared Socio Economic Pathway SSP 2, i.e., "middle of the road" pathway. The model also accounts for COVID-19 pandemic and its impact on economic systems and growth. This is done based on IMF projections on GDP and final energy demand trajectories where the short-term GDP and final energy demand trajectories have been modified to incorporate the shocks from COVID-19. Results: FSL could have an emerging risk of carbon pricing in its long-term horizon. Its technology, market related transition risks are low. It also identifies its reputation risks to be low – medium, due to the broader stigmatization of technology/software services sector because of the sector's energy and carbon intensity. Overall, there is low transition risk to FSL. This is more so as FSL is undertaking measures to adapt to the low carbon economy through its strong internal processes on positive climate action, its commitment.

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

Firstsource is working towards strengthening its climate strategy to address climate change impacts on its operation and value chain. In this direction, we have taken several key initiatives including the development of a climate transition plan aligned with a 1.5C world. We have conducted a physical and transition risk assessment for all our locations, based on which we have identified adaptation strategies. We have also developed our Greenhouse Gas Inventory for all the operations across the different geographies (except Mexico because it is a new location with only 1 centre and the emissions are negligible) for the first time. Firstsource is in the process of setting a target aligned with SBTi which we plan to roll out in the next financial year. Lastly, we have also developed a decarbonization strategy to manage our emissions.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

FSL_Sitewise_Hazard_Assessment_15022023.xlsx

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

Select all that apply

☑ Water

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

In our climate transition plan, environmental issues are addressed holistically, ensuring alignment with our overarching sustainability goals. Key areas of focus include: 1. Greenhouse Gas (GHG) Emissions Reduction: We have established a comprehensive GHG reduction target that aligns with the Paris Agreement's goal of limiting global temperature rise to 1.5C. This includes Scope 1, 2, and 3 emissions, ensuring our entire value chain is accounted for. We actively monitor emissions and implement efficiency measures in energy consumption, transportation, and production processes. 2. Water Resource Management: Water sustainability is critical, and we plan to have initiatives to reduce water consumption and improve efficiency in water-stressed regions we work. 3. Waste and Circular Economy: We are reducing waste through the adoption of circular economy principles, such as recycling, reuse, and waste-to-energy initiatives. Our goal is to minimize landfill waste and promote sustainable resource use, reducing our environmental footprint. 4. Renewable Energy Integration: A key pillar of our climate transition is the shift toward renewable energy sources. We are investing in RE other clean energy technologies to power our operations, reducing dependency on fossil fuels and mitigating air pollution. By addressing these environmental issues within our climate transition plan, we ensure that our strategy not only meets climate targets but also protects and enhances the natural world upon which we depend.
[Fixed row]

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

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

Select from:

☑ Yes, strategy only

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

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Operations

(5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning

Select from:

☑ Not an immediate strategic priority

(5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning

We have conducted a physical and transition risk assessment for all our locations, based on which we have identified adaptation strategies, but still need to develop this further to see how it will affect financial planning.
[Fixed row]

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

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

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

Select all that apply

☑ Climate change

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

We acknowledge our role as part of a global ecosystem and economy and realize that our potential to have a positive impact on the planet is far greater if we help our clients tackle their sustainability challenges than if we only focus on our own operational impacts. Technology has the potential to become part of the solution to many climate-related issues, but it is also growing contributor to global greenhouse gas emissions. We already see our products and services influenced through climate related opportunities but expect the impact to increase in the medium and long term. Acknowledging this opportunity we needed to link our business strategy and client work more closely to sustainability and emissions reduction. Since 2020 we committed to help our clients save CO2e by reducing as a part of our climate strategy. This is part of our GHG Reduction ambition to have an overall positive impact in the fight against climate change. The client facing target has been accompanied by an organisation-wide strategic focus on embedding sustainability into our client engagements and the way we use, design and measure the impacts of our technology. Our operations are impacted by both physical and transitional climate related risks. Physical: We have already been subject to the impact of an increase in extreme weather events. Our Business Continuity Plans (BCPs) ensure we are able to continue delivering services to our clients in any circumstances. The plans include initiatives such as: installing flooding and waterlogging equipment and working from home procedures. These measures allowed us to have little disruption in our service delivery when Mumbai was hit by floods in August 2017 and June 2019. While our BCPs have been adjusted to factor in climate related risks, they were not originally set up solely for those risks. We now aim to: 1. Reduce our absolute scope 1 and 2 emissions by 63% by 2035 from a 2023 base year. 2. Reduce absolute scope GHG emissions from purchased goods and services by 90% by 2050 from a 2023 base year. Committing to our science-based targets should

impact on the overall strategy of our business as it impacts everything from our procurement strategy to our service delivery. The magnitude of operational impacts has to date been medium-low but is likely to increase in the short – medium term and our science-based targets are impacting our strategy in the present, short- ,medium- and long term.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

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

Select all that apply

☑ Climate change

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

We have started engaging our suppliers to move to low carbon emission products or green products. This may result in additional cost for both parties and lead to new opportunities, however if our suppliers delay or do not move then this would impact our engagement and business

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

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

Select all that apply

☑ Climate change

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

Ever since we have formalized ESG within our business, our strategies across our supply chain and internal stakeholders have been keeping sustainability at the core. Our internal processes and policies have been revisited to enhance and support ESG frameworks/guidelines resulting in our operational changes as well. [Add row]

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

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

	Methodology or framework used to assess alignment	Financial metric
Row 1	*Select from:* ☑ Other, please specify	*Select from:* ☑ CAPEX

[Add row]

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

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	Select from: ☑ No, and we do not plan to in the next two years	*Select from:* ☑ Not an immediate strategic priority	*The business is still developing this process.*

[Fixed row]

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

	Engaging with this stakeholder on environmental issues	Environmental issues covered	Primary reason for not engaging with this stakeholder on environmental issues
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change	*Select from:*
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change	*Select from:*
Investors and shareholders	*Select from:* ☑ No, but we plan to within the next two years	*Select all that apply*	*Select from:* ☑ Not an immediate strategic priority
Other value chain stakeholders	*Select from:* ☑ No, but we plan to within the next two years	*Select all that apply*	*Select from:* ☑ Not an immediate strategic priority

[Fixed row]

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

Climate change

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

Select from:

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

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

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Dependence on ecosystem services/environmental assets

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

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 26-50%

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

We have a ESG scorecard, which has been rolled out as a form of gathering information and assessing our suppliers. Some of the parameters are: Greenhouse Gas Emissions, Energy Usage, Water Management, Waste Management, Materials, Transportation, and SBTi and Net-Zero. In FY 23-24 we have assessed 75% of our new suppliers and top 20 existing suppliers who amounted to 75% procurement spent. In our vendor assessment, no negative impacts were reported.

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

Select from:

☑ 76-99%

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

20
[Fixed row]

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

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

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

(5.11.2.4) Please explain

We have identified the top 20 suppliers representing 75% of the overall business spend and therefore have prioritized these suppliers' basis the procurement spent. We have a ESG scorecard, which has been rolled out as a form of gathering information and assessing our suppliers. Some of the parameters are: Greenhouse Gas Emissions, Energy Usage, Water Management, Waste Management, Materials, Transportation, and SBTi and Net-Zero.
[Fixed row]

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

Climate change

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

Select from:

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

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

Select from:

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

(5.11.5.3) Comment

https://www.firstsource.com/wp-content/uploads/2024/04/Sustainable-Supply-Chain-Policy.pdf; https://www.firstsource.com/wp-content/uploads/2024/04/Supplier-Code-of-Conduct.pdf; To smoothly integrate certified diversified suppliers into our strategic sourcing and procurement procedures, we identify suppliers who align with our business strategy. We evaluated the top 20 critical vendors based on the business value that accounts for 75% of the total procurement spend through a third party. Both new and current suppliers are evaluated primarily based on their compliance with environmental, social and governance sustainability standards. Additionally, we extend the code of conduct to our value chain partners, which includes requirements for environmental compliance and conservation. All new value chain partners must sign the Code of Conduct as part of the onboarding process. Our Sustainable Supply Chain Policy is considered a fundamental framework for our suppliers, and we integrate it into our agreements to guarantee adherence. We employ a supplier screening questionnaire and scorecard to monitor the performance of our top 20 critical vendors, giving them the opportunity to align with our established standards. In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold.
[Fixed row]

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

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ Other, please specify **:**No Negative impact assessed during the vendor scorecard assessment and all top 10 vendors globally basis the procurement spent have provided details of scope 3

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

☑ Other, please specify **:**In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

To smoothly integrate certified diversified suppliers into our strategic sourcing and procurement procedures, we identify suppliers who align with our business strategy. We evaluated the top 20 critical vendors based on the business value that accounts for 75% of the total procurement spend through a third party. Both new and current suppliers are evaluated primarily based on their compliance with environmental, social and governance sustainability standards. Additionally, we extend the code of conduct to our value chain partners, which includes requirements for environmental compliance and conservation. All new value chain partners must sign the Code of Conduct as part of the onboarding process. Our Sustainable Supply Chain Policy is considered a fundamental framework for our suppliers, and we integrate it into our agreements to guarantee adherence. We employ a supplier screening questionnaire and scorecard to monitor the performance of our top 20 critical vendors, giving them the opportunity to align with our established standards. In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Reporting against a sustainability index (e.g., DJSI, CDP etc.)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ Other, please specify **:**No Negative impact assessed during the vendor scorecard assessment and all top 10 vendors globally basis the procurement spent have provided details of scope 3

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

☑ Other, please specify **:**In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

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Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ Other, please specify **:**No Negative impact assessed during the vendor scorecard assessment and all top 10 vendors globally basis the procurement spent have provided details of scope 3

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

☑ Other, please specify **:**In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

To smoothly integrate certified diversified suppliers into our strategic sourcing and procurement procedures, we identify suppliers who align with our business strategy. We evaluated the top 20 critical vendors based on the business value that accounts for 75% of the total procurement spend through a third party. Both new and current suppliers are evaluated primarily based on their compliance with environmental, social and governance sustainability standards. Additionally, we extend the code of conduct to our value chain partners, which includes requirements for environmental compliance and conservation. All new value chain partners must sign the Code of Conduct as part of the onboarding process. Our Sustainable Supply Chain Policy is considered a fundamental framework for our suppliers, and we integrate it into our agreements to guarantee adherence. We employ a supplier screening questionnaire and scorecard to monitor the performance of our top 20 critical vendors, giving them the opportunity to align with our established standards. In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Waste and resource reduction and material circularity

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier scorecard or rating

☑ Supplier self-assessment

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ 76-99%

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

Select from:

☑ Other, please specify **:**No Negative impact assessed during the vendor scorecard assessment and all top 10 vendors globally basis the procurement spent have provided details of scope 3

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

☑ Other, please specify **:**In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold

(5.11.6.12) Comment

To smoothly integrate certified diversified suppliers into our strategic sourcing and procurement procedures, we identify suppliers who align with our business strategy. We evaluated the top 20 critical vendors based on the business value that accounts for 75% of the total procurement spend through a third party. Both new and current suppliers are evaluated primarily based on their compliance with environmental, social and governance sustainability standards. Additionally, we extend the code of conduct to our value chain partners, which includes requirements for environmental compliance and conservation. All new value chain partners must sign the Code of Conduct as part of the onboarding process. Our Sustainable Supply Chain Policy is considered a fundamental framework for our suppliers, and we

integrate it into our agreements to guarantee adherence. We employ a supplier screening questionnaire and scorecard to monitor the performance of our top 20 critical vendors, giving them the opportunity to align with our established standards. In exceptional cases, approvals from our CFO are required for vendors falling below the set threshold.
[Add row]

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

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No other supplier engagement

[Add row]

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

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

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

good share of our client base has initiated their sustainability journey and a s a part of their requirement since we contribute to their scope 3 emissions, we have engaged them in a collaborative approach to provide details of their scope 3 emissions and associated details.

(5.11.9.6) Effect of engagement and measures of success

It is a part of some of our contractual requirements and also a part some of our client review mechanism.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Implement energy reduction projects

(5.12.5) Details of initiative

As a part of our ESG strategy, climate strategy is included in it. We intend to reduce our carbon emissions through various initiatives implemented internally which support our goal of SBTi and Net Zero. This in turn would support our clients goals and scope 3 emissions.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Increased transparency of upstream/downstream value chain

☑ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Our plans include: Aligning to SBTi and Net Zero targets. Transition to EV Transition to renewable energy where possible. Energy reduction initiative (Project Planet) Implementation of water and waste reduction initiative and policies. Further details are available in our recently published ESG report: https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.pdf

Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Implement energy reduction projects

(5.12.5) Details of initiative

As a part of our ESG strategy, climate strategy is included in it. We intend to reduce our carbon emissions through various initiatives implemented internally which support our goal of SBTi and Net Zero. This in turn would support our clients goals and scope 3 emissions.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Increased transparency of upstream/downstream value chain

☑ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Our plans include: Aligning to SBTi and Net Zero targets. Transition to EV Transition to renewable energy where possible. Energy reduction initiative (Project Planet) Implementation of water and waste reduction initiative and policies. Further details are available in our recently published ESG report: https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.pdf

Row 3

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to provision of goods and services

☑ More online/virtual provision of services

(5.12.5) Details of initiative

As a part of our ESG strategy, climate strategy is included in it. We intend to reduce our carbon emissions through various initiatives implemented internally which support our goal of SBTi and Net Zero. This in turn would support our clients goals and scope 3 emissions.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Increased transparency of upstream/downstream value chain

☑ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Our plans include: Aligning to SBTi and Net Zero targets. Transition to EV Transition to renewable energy where possible. Energy reduction initiative (Project Planet) Implementation of water and waste reduction initiative and policies. Further details are available in our recently published ESG report: https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.pdf

Row 4

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Implement energy reduction projects

(5.12.5) Details of initiative

As a part of our ESG strategy, climate strategy is included in it. We intend to reduce our carbon emissions through various initiatives implemented internally which support our goal of SBTi and Net Zero. This in turn would support our clients goals and scope 3 emissions.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Increased transparency of upstream/downstream value chain

☑ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Our plans include: Aligning to SBTi and Net Zero targets. Transition to EV Transition to renewable energy where possible. Energy reduction initiative (Project Planet) Implementation of water and waste reduction initiative and policies. Further details are available in our recently published ESG report: https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.pdf

Row 5

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☑ Implement energy reduction projects

(5.12.5) Details of initiative

As a part of our ESG strategy, climate strategy is included in it. We intend to reduce our carbon emissions through various initiatives implemented internally which support our goal of SBTi and Net Zero. This in turn would support our clients goals and scope 3 emissions.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

☑ Increased transparency of upstream/downstream value chain

☑ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

Our plans include: Aligning to SBTi and Net Zero targets. Transition to EV Transition to renewable energy where possible. Energy reduction initiative (Project Planet) Implementation of water and waste reduction initiative and policies. Further details are available in our recently published ESG report: https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.pdf
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement	Primary reason for not implementing environmental initiatives	Explain why your organization has not implemented any environmental initiatives
	Select from: ☑ No, but we plan to within the next two years	*Select from:* ☑ Not an immediate strategic priority	*We have communicated our ESG journey and strategy details with our clients and they are happy about our progress made.*

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Firstsource have chosen the Operational Control approach in reporting its GHG Emissions, because it has full authority to introduce and implement its own operating policies.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Firstsource have chosen the Operational Control approach in reporting its GHG Emissions, because it has full authority to introduce and implement its own operating policies.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Firstsource have chosen the Operational Control approach in reporting its GHG Emissions, because it has full authority to introduce and implement its own operating policies.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
	Select all that apply ☑ Yes, a change in boundary	*Additional business centers have been set up in new geographies, Mexico being added up this year onwards*

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 2, market-based

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The 2023-24 GHG Inventory is the base year. Whilst 2022/23 had been previously identified as the Base Year, the business has grown by some 17% from previous year, this has been through growth and expansion. It is likely that the base year inventory will need to be revised as the organisational and operational boundaries of the GHG inventory are expanded. As an organisation we will revise the base line when there is a significant change in our structure or inventory. Following the guidance of The Science-Based Target initiative (SBTi), it defines the threshold for significance as 5% or greater in an organization's total base-year emissions.

(7.1.3.4) Past years' recalculation

Select from:

☑ No

[Fixed row]

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Globally we have sites which we are attempting to change from non-renewable to renewable energy sources. Due to some of infrastructure in some of these geographies, this may take some time to achieve.
[Fixed row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

113.64

(7.5.3) Methodological details

Scope 1 emissions are direct GHG emissions from operations that are owned or controlled by the reporting company (e.g. for FSL, emissions from fuel consumed by Generator set at our offices). The methods for calculating Scope 1 emissions vary according to the emission source. For stationary combustion emissions, such as those from boilers and generators, fuel consumption data and emission factors specific to the type of fuel are used. For mobile combustion emissions, generated by company vehicles, emissions are calculated based on fuel consumption data or kilometers traveled. Industrial process emissions are calculated using specific process data and corresponding emission factors. For fugitive emissions, such as refrigerant gas leaks, emissions are estimated based on data from refrigeration systems. Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation. •Diesel fuel combustion GHG emissions from DG. •CO2 emissions from Refrigerant refill in ACs

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

14355.11

(7.5.3) Methodological details

Scope 2 greenhouse gas emissions are indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling that is consumed by operations that are owned or controlled by FSL. Our Scope 2 emissions have been calculated using the market-based method using supplier specific emission factors unless otherwise specified. Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from electricity FSL buys from the grid for use at our offices). Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc. Purchased Grid Electricity (Location based).

Scope 2 (market-based)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

12504.69

(7.5.3) Methodological details

Market-based reporting: Scope 2 GHG emissions based on the generators (and therefore the generation fuel mix) from which FSL contractually purchases electricity and/or is directly provided electricity via a direct line transfer.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

10124

(7.5.3) Methodological details

Scope 3 emissions are all other indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company (e.g. for FSL, emissions from our customers).

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

2501.15

(7.5.3) Methodological details

Emissions related to the extraction, production, and transportation of fuels and energy purchased or acquired by FSL in the reporting year, not already accounted for in Scope 1 or Scope 2.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

1451.57

(7.5.3) Methodological details

The 'average-data' method as described in the Scope 3 Guidance is used to calculate these emissions. Industry average Scope 3 emission factors for each fuel type or natural gas/electricity source (i.e. grid) are applied to the relevant consumption volumes (on an equity basis) to calculate an overall emissions estimate for this category.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

2712.59

(7.5.3) Methodological details

This category includes emissions from Business Air Travel, Business Train Travel, Hotel Stays. Distance-based method

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

7652.19

(7.5.3) Methodological details

Implemented employee commute surveys for both internal and external stakeholders. These surveys can help gather valuable information about employee commuting habits facilitating more accurate emissions measurement.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

8091.09

(7.5.3) Methodological details

Business land travel and working from home.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Firstsource is a business process management services company, and this category is not relevant to the company.
[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

113.64

(7.6.3) Methodological details

Scope 1 emissions are direct GHG emissions from operations that are owned or controlled by the reporting company (e.g. for FSL, emissions from fuel consumed by Generator set at our offices). The methods for calculating Scope 1 emissions vary according to the emission source. For stationary combustion emissions, such as those from boilers and generators, fuel consumption data and emission factors specific to the type of fuel are used. For mobile combustion emissions, generated by company vehicles, emissions are calculated based on fuel consumption data or kilometers traveled. Industrial process emissions are calculated using specific process data and corresponding emission factors. For fugitive emissions, such as refrigerant gas leaks, emissions are estimated based on data from refrigeration systems. Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation. •Diesel fuel combustion GHG emissions from DG.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

366.33

(7.6.2) End date

03/30/2023

(7.6.3) Methodological details

Scope 1 emissions are direct GHG emissions from operations that are owned or controlled by the reporting company (e.g. for FSL, emissions from fuel consumed by Generator set at our offices). The methods for calculating Scope 1 emissions vary according to the emission source. For stationary combustion emissions, such as those from boilers and generators, fuel consumption data and emission factors specific to the type of fuel are used. For mobile combustion emissions, generated by company vehicles, emissions are calculated based on fuel consumption data or kilometers traveled. Industrial process emissions are calculated using specific process data and corresponding emission factors. For fugitive emissions, such as refrigerant gas leaks, emissions are estimated based on data from refrigeration systems. Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation. •Diesel fuel combustion GHG emissions from DG. [Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

14355.11

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

12504.69

(7.7.4) Methodological details

Scope 2 greenhouse gas emissions are indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling that is consumed by operations that are owned or controlled by FSL. Our Scope 2 emissions have been calculated using the market-based method using supplier specific emission factors

unless otherwise specified. Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from electricity FSL buys from the grid for use at our offices). Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc. Purchased Grid Electricity (Location based).

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

15438.82

(7.7.3) End date

03/30/2023

(7.7.4) Methodological details

Scope 2 greenhouse gas emissions are indirect emissions from the generation of purchased or acquired electricity, steam, heat or cooling that is consumed by operations that are owned or controlled by FSL. Our Scope 2 emissions have been calculated using the market-based method using supplier specific emission factors unless otherwise specified. Scope 2 emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from electricity FSL buys from the grid for use at our offices). Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc. Purchased Grid Electricity (Location based).
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

10124

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

(7.8.5) Please explain

Certain suppliers publish their emissions per spend whilst others are based on NIACS Emission factors.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2501.15

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

(7.8.5) Please explain

Use of DEFRA emission factors for known amounts of fuel and energy related activities.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1451.57

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Waste data is provided by third party vendor and this data is then converted using DEFRA emission factors.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2712.59

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

(7.8.5) Please explain

Travel data is provided by third party provider and data is then converted using DEFRA emission factors. Some data such as rail journeys are provided by supplier.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7652.19

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

(7.8.5) Please explain

Survey of employee commuting habits are averaged and then calculated using DEFRA emission factors.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8091.1

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

(7.8.5) Please explain

Third party provider of transportation [provides distance covered and these are then converted using DEFRA emission factors.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Processing of sold products

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Firstsource is a business process management services company, and this category is not relevant to the company.

[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

5038.99

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

3449.38

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

243

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2438.4

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

6826.98

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

8159.6

(7.8.1.19) Comment

All metrices mentioned
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

GHG Assurance FY 23-24.pdf

(7.9.1.5) Page/section reference

Page 5

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

CFV OAS - Firstsource 2023-24.pdf

(7.9.2.6) Page/ section reference

Page 5

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☑ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ☑ Scope 3: Upstream leased assets
- ☑ Scope 3: Purchased goods and services
- ☑ Scope 3: Waste generated in operations
- ☑ Scope 3: Downstream transportation and distribution
- ☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

Page 5

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

1083.71

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

7.02

(7.10.1.4) Please explain calculation

*The total global emissions (Scope 1 2) of our company for this reporting year FY 2023-24 is 14,468.75 metric tCO2e. The gross global emissions for previous reporting year were 15,805.15 metric tCO2e, that is a difference of 1336.4 metric tCO2e, equal to a decrease of 8.45% from last year: (14468.75/15805.15 *100 8.45%). This decreased our emissions by 8.45%. For scope 2 emissions which has been calculated basis location based where our emission for FY 2022-23 was 15,438.82 and for FY 23-24 is 14,355.11. the difference between the two years in 1,083.71 which resulted in a decreased of 7.02% in FY 2023-24 compared to FY 2022-23. The reasons for this shift was due to our focused approach on changing from fossil fuel based electricity to renewable electricity (such as wind, solar, nuclear or hydroelectric power) in 4D Mumbai and all UK locations instead of fossil fuel-based electricity. Furthermore, the regional grid has transitioned towards a cleaner energy mix that contains more renewable energy sources, particularly in cities such as Bangalore and Hyderabad.*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

252.69

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

68.97

(7.10.1.4) Please explain calculation

*The total global emissions (Scope 1 2) of our company for this reporting year FY 2023-24 is 14,468.75 metric tCO2e. The gross global emissions for previous reporting year were 15,805.15 metric tCO2e, that is a difference of 1336.4 metric tCO2e, equal to a decrease of 8.45% from last year: (14468.75/15805.15 *100 8.45%). This decreased our emissions by 8.45%. Scope 1 emissions decreased by around 68.97% in FY 2023-24 compared to FY 2022-23 due to remote work resulting in reduced office space, and lean GHG management implementation to improve operations and resource usage. We moved employee commuting emissions from scope 1 to scope 3, and changed our DG set maintenance schedule in some sites, resulting in further emission reduction*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

Other

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change
[Fixed row]

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

113.369

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0.125

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1.23

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
India	*61.86*	*11936.63*	*10333.8*
Mexico	*0*	*177.775*	*177.775*
Philippines	*51.78*	*706.17*	*706.17*
United Kingdom of Great Britain and Northern Ireland	*0*	*247.6*	*0*
United States of America	*0*	*1286.944*	*1286.944*

[Fixed row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	*Standby Generators*	*113.64*

[Add row]

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Palm Bay

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

73.1

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

73.1

Row 2

(7.20.2.1) Facility

Middlesbrough

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

34.89

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.2.1) Facility

Ozone Tech Park Chennai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

341.1

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

341.1

Row 4

(7.20.2.1) Facility

Salt Lake City

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

70.53

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

70.53

Row 7

(7.20.2.1) Facility

Laporte

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6.49

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

6.49

Row 9

(7.20.2.1) Facility

Pontypridd

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

41.88

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 10

(7.20.2.1) Facility

Atlanta

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

52.05

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

52.05

Row 12

(7.20.2.1) Facility

Vijayawada

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

447.57

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

447.57

Row 13

(7.20.2.1) Facility

Derby

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

55.13

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 14

(7.20.2.1) Facility

Palm Bay

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

73.1

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

73.1

Row 15

(7.20.2.1) Facility

Warrington

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

43.7

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 17

(7.20.2.1) Facility

Dallas

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

180.85

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

180.85

Row 18

(7.20.2.1) Facility

Paradigm Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2957.73

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2957.73

Row 20

(7.20.2.1) Facility

Londonderry

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

88.28

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 21

(7.20.2.1) Facility

Hyderabad

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1588.16

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1588.16

Row 22

(7.20.2.1) Facility

London

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

7.5

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 23

(7.20.2.1) Facility

4D Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1772.11

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

1034.13

Row 26

(7.20.2.1) Facility

Raja Complex Trichy

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

367.1

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

367.1

Row 27

(7.20.2.1) Facility

Sandhya Info city Chennai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1498.51

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

869.13

Row 28

(7.20.2.1) Facility

Cebu

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

528.32

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

528.32

Row 29

(7.20.2.1) Facility

Chatanooga

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

40.72

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

40.72

Row 30

(7.20.2.1) Facility

Colorado Springs

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

163.72

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

163.72

Row 31

(7.20.2.1) Facility

Long Beach

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

34.41

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

34.41

Row 32

(7.20.2.1) Facility

Louiseville

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

148.79

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

148.79

Row 34

(7.20.2.1) Facility

Belfast

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

15.11

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 36

(7.20.2.1) Facility

Kingston

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

39.79

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

39.79

Row 37

(7.20.2.1) Facility

Thousand Oak

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

137.25

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

137.25

Row 38

(7.20.2.1) Facility

Pondicherry

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

141.86

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

141.86

Row 39

(7.20.2.1) Facility

Amherst

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

151.28

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

151.28

Row 40

(7.20.2.1) Facility

Makati

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

177.84

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

177.84

Row 41

(7.20.2.1) Facility

BTG Bangalore

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2502.28

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

2327.12

Row 42

(7.20.2.1) Facility

Mexico

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

177.77

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

177.77

Row 43

(7.20.2.1) Facility

BTP Bangalore

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

226.03

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

61.02

Row 44

(7.20.2.1) Facility

Umang Tower Mumbai

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

94.18

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

94.18

Row 45

(7.20.2.1) Facility

Chico California

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

27.41

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

27.41

Row 46

(7.20.2.1) Facility

Dayton Ohio

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

18.08

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

18.08

Row 47

(7.20.2.1) Facility

New Jersey

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

10.52

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

10.52

Row 48

(7.20.2.1) Facility

Mckinley

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0
[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Use of electricity at business locations to provide lighting, power, heating and cooling*	*14335.11*	*12504.69*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

113.64

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

14335.11

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

12504.69

(7.22.4) Please explain

All emissions from Firstsource Solutions Ltd, globally.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

No other entities
[Fixed row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3154410000

(7.26.9) Emissions in metric tonnes of CO2e

5.66

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Standby generators.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

All existing generators are diesel engines and are either owned by Firstsource or form part of building lease agreement with landlord. Fuel consumption will be accounted for by invoice from supplier or landlord. Emissions are then calculated using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3154410000

(7.26.9) Emissions in metric tonnes of CO2e

714.88

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3154410000

(7.26.9) Emissions in metric tonnes of CO2e

622.73

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

☑ Category 1: Purchased goods and services

☑ Category 5: Waste generated in operations

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

3154410000

(7.26.9) Emissions in metric tonnes of CO2e

1620.11

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Suppliers, fuel and energy related emissions, employee commuting, travel, waste and working from home.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data is provided by suppliers where possible and these numbers are converted to emissions using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4588550000

(7.26.9) Emissions in metric tonnes of CO2e

8.23

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Standby generators.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

All existing generators are diesel engines and are either owned by Firstsource or form part of building lease agreement with landlord. Fuel consumption will be accounted for by invoice from supplier or landlord. Emissions are then calculated using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4588550000

(7.26.9) Emissions in metric tonnes of CO2e

1039.31

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4588550000

(7.26.9) Emissions in metric tonnes of CO2e

905.34

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

☑ Category 1: Purchased goods and services

☑ Category 5: Waste generated in operations

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4588550000

(7.26.9) Emissions in metric tonnes of CO2e

2355.34

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Suppliers, fuel and energy related emissions, employee commuting, travel, waste and working from home.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data is provided by suppliers where possible and these numbers are converted to emissions using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 9

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

584930000

(7.26.9) Emissions in metric tonnes of CO2e

1.05

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Standby generators.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

All existing generators are diesel engines and are either owned by Firstsource or form part of building lease agreement with landlord. Fuel consumption will be accounted for by invoice from supplier or landlord. Emissions are then calculated using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 10

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

584930000

(7.26.9) Emissions in metric tonnes of CO2e

132.07

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 11

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

584930000

(7.26.9) Emissions in metric tonnes of CO2e

115.04

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 12

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

☑ Category 1: Purchased goods and services

☑ Category 5: Waste generated in operations

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

584930000

(7.26.9) Emissions in metric tonnes of CO2e

299.3

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Suppliers, fuel and energy related emissions, employee commuting, travel, waste and working from home.

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data is provided by suppliers where possible and these numbers are converted to emissions using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 13

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

2725550000

(7.26.9) Emissions in metric tonnes of CO2e

4.89

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Standby generators.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

All existing generators are diesel engines and are either owned by Firstsource or form part of building lease agreement with landlord. Fuel consumption will be accounted for by invoice from supplier or landlord. Emissions are then calculated using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 14

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

2725550000

(7.26.9) Emissions in metric tonnes of CO2e

617.27

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 15

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

2725550000

(7.26.9) Emissions in metric tonnes of CO2e

537.7

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data of electricity usage is provided either by supplier or landlord. Emissions are then calculated using DEFRA and other geography specific sources for emission conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024

Row 16

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☑ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

☑ Category 1: Purchased goods and services

☑ Category 5: Waste generated in operations

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.26.4) Allocation level

Select from:

☑ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

2725550000

(7.26.9) Emissions in metric tonnes of CO2e

1398.89

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Suppliers, fuel and energy related emissions, employee commuting, travel, waste and working from home.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Data is provided by suppliers where possible and these numbers are converted to emissions using DEFRA conversion factors.

(7.26.14) Where published information has been used, please provide a reference

UK Government GHG Conversion Factors for Company Reporting Greenhouse gas reporting: conversion factors 2024
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

Some sites within the business have various clients operating out of them, therefore accuracy of exactly what emissions are being produced for each work-stream would be difficult. We may overcome with help of the below: Standardized Data Collection: Implement consistent data collection processes to ensure comprehensive and accurate emissions data. Client Engagement: Collaborate with clients to gather relevant information about their operations and practices. Advanced Analytics: Use data analytics and modeling tools to better allocate emissions based on specific client activities. Clear Methodologies: Develop and communicate transparent methodologies for emissions calculation to ensure fairness and understanding. Regular Reviews: Conduct periodic assessments and updates to the emissions allocation process to adapt to changes in operations or regulations. Training and Awareness: Educate employees and clients about the importance of accurate emissions reporting and the methods used to allocate emissions.

Row 2

(7.27.1) Allocation challenges

Select from:

☑ Doing so would require we disclose business sensitive/proprietary information

(7.27.2) Please explain what would help you overcome these challenges

Potentially there could be a conflict of interest to us as a business.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	Select from: ☑ Yes	*We will be looking to provide a greater degree of accuracy by developing the capture of emission data.*

[Fixed row]

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ No
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ No

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

3580.48

(7.30.1.3) MWh from non-renewable sources

19209.63

(7.30.1.4) Total (renewable and non-renewable) MWh

22790.11

Total energy consumption

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

3580.48

(7.30.1.3) MWh from non-renewable sources

19209.63

(7.30.1.4) Total (renewable and non-renewable) MWh

22790.11
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2384.79

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Move of energy suppliers to renewable sources.

Row 2

(7.30.14.1) Country/area

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1195.69

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Move of energy suppliers to renewable sources.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.16.1) Consumption of purchased electricity (MWh)

16671.27

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16671.27

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

475.09

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

475.09

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

1008.81

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1008.81

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

1195.69

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1195.69

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

3439.25

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3439.25
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

2.283e-7

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

14468.75

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

63362450000

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

0

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

1.32

(7.52.3) Metric numerator

83610.74

(7.52.4) Metric denominator (intensity metric only)

63,362 mn INR

(7.52.5) % change from previous year

19

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

We actively explore renewable energy options and strive to incorporate clean energy sources into our operations wherever feasible. By optimizing our facilities, streamlining processes, and investing in renewable energy sources, we effectively mitigate our environmental impact while realizing cost savings. This emphasis on energy efficiency and sustainability not only reduced our environmental footprint but also enhanced cost-effectiveness and resilience in the face of an evolving energy landscape. Project Planet is an initiative that exemplifies our unwavering commitment to environmental sustainability. This project encompasses a range of strategies aimed at minimizing our energy consumption and GHG emissions. We are focused on addressing climate change by adopting strategic measures and controls to minimize our environmental impact. Our energy intensity decreased from 1.63 in FY 2022-23 to 1.32 in FY 2023-24, reflecting an 19% reduction.

Row 2

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

1.29

(7.52.3) Metric numerator

82044.38

(7.52.4) Metric denominator (intensity metric only)

63,362 mn INR

(7.52.5) % change from previous year

14

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

We actively explore renewable energy options and strive to incorporate clean energy sources into our operations wherever feasible. By optimizing our facilities, streamlining processes, and investing in renewable energy sources, we effectively mitigate our environmental impact while realizing cost savings. This emphasis on energy efficiency and sustainability not only reduced our environmental footprint but also enhanced cost-effectiveness and resilience in the face of an evolving energy landscape. Project Planet is an initiative that exemplifies our unwavering commitment to environmental sustainability. This project encompasses a range of strategies aimed at minimizing our energy consumption and GHG emissions. We are focused on addressing climate change by adopting strategic measures and controls to minimize our environmental impact. Our electricity consumption decreased from 95385GJ in FY 2022-23 to 82044.38GJ in FY 2023-24, reflecting a 14% reduction.

Row 3

(7.52.1) Description

Select from:

☑ Waste

(7.52.7) Please explain

Our waste management efforts primarily focus on e-waste, construction and demolition waste, biomedical waste, plastic waste, paper waste, food waste from our canteens, and other categories of non-hazardous waste which may not be material given the nature of our business. Aligned with the principles of a circular economy, we prioritize resource efficiency and waste reduction through the implementation of the 5R framework and a global Zero Waste to Landfill process.
[Add row]

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

07/11/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

(7.53.1.11) End date of base year

03/31/2024

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

113.64

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

113.640

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2034

(7.53.1.55) Targeted reduction from base year (%)

58.8

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

46.820

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

113.64

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

113.640

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 1 emissions by 58.8 percentage by a target year by 2034

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Regularly revisiting and refining this plan will be essential to adapt to new challenges and opportunities in the journey toward achieving SBTi and Net Zero goals. Keeping stakeholders informed and engaged will also be crucial for success. We are committed to achieving Net Zero emissions by 2050, aligning with the SBTi. To reach this goal, we take a periodical review of our targets, tracking our progress in reducing Scope 1, Scope 2, and Scope 3 emissions. Key initiatives include transitioning to electric vehicles and enhancing energy efficiency across our operations. This process is overseen by our steering committee and we share our advancements and any necessary adjustments in our annual ESG reports.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

07/11/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.11) End date of base year

03/30/2024

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

14355.11

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

14355.110

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2034

(7.53.1.55) Targeted reduction from base year (%)

58.8

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5914.305

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

14355.11

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

14355.110

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 2 emissions by 58.8 percentage by a target year by 2034

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Regularly revisiting and refining this plan will be essential to adapt to new challenges and opportunities in the journey toward achieving SBTi and Net Zero goals. Keeping stakeholders informed and engaged will also be crucial for success. We are committed to achieving Net Zero emissions by 2050, aligning with the SBTi. To reach this goal, we take a periodical review of our targets, tracking our progress in reducing Scope 1, Scope 2, and Scope 3 emissions. Key initiatives include transitioning to electric vehicles and enhancing energy efficiency across our operations. This process is overseen by our steering committee and we share our advancements and any necessary adjustments in our annual ESG reports.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

07/11/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 8 - Upstream leased assets

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

03/30/2024

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

10124

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

2501.15

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

1451.57

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

2712.59

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

7652.19

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

8091.1

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

32532.600

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

32532.600

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2035

(7.53.1.55) Targeted reduction from base year (%)

67

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

10735.758

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

10124

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

2501.15

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

1451.57

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

2712.59

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

7652.19

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

8091.1

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

32532.600

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

32532.600

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

Global coverage with no exclusion

(7.53.1.83) Target objective

Absolute Reduction: Commit to reducing absolute Scope 3 emissions by 67 percentage by a target year by 2035

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Regularly revisiting and refining this plan will be essential to adapt to new challenges and opportunities in the journey toward achieving SBTi and Net Zero goals. Keeping stakeholders informed and engaged will also be crucial for success. We are committed to achieving Net Zero emissions by 2050, aligning with the SBTi. To reach this goal, we take a periodical review of our targets, tracking our progress in reducing Scope 1, Scope 2, and Scope 3 emissions. Key initiatives include transitioning to electric vehicles and enhancing energy efficiency across our operations. This process is overseen by our steering committee and we share our advancements and any necessary adjustments in our annual ESG reports.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.53.3) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

(7.53.3.1) Primary reason

Select from:

☑ We are planning to introduce a target in the next two years

(7.53.3.2) Five-year forecast

These have yet to be approved.

(7.53.3.3) Please explain

We have recently committed to SBTi and will be submitting our near term goals for approval. These will be in aligned to 1.5 c for Scope 1&2 and WB2C for Scope 3. When we have these approved then they will be shared publicly.
[Fixed row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

07/11/2024

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

☑ Abs2

☑ Abs3

(7.54.3.5) End date of target for achieving net zero

03/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

Global with no exclusion

(7.54.3.11) Target objective

We are committed to reducing 97% of our Scope 1, 2, and 3 emissions by 2050. This long-term goal is a key part of climate strategy, aiming to significantly minimize our carbon footprint.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

We plan to purchase regional high quality Carbon Credit to mitigate emissions beyond our value chain.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

To mitigate emissions beyond our value chain in FY 2024, we are committed to restoring urban green spaces, biodiversity, and ecosystem health through sustainable methods in collaboration with NGOs. We are supporting the global effort to combat climate change by partnering with Thuvakkam NGO to establish an urban forest

with 5000 trees in a park in Chennai. This project included financing sapling maintenance for an entire year to ensure that every sapling matures into a dense forest, ultimately improving biodiversity and contributing to climate action. In addition, we collaborated with the Environmentalist Foundation of India (E.F.I) on the Ahilya Van Afforestation project in Bilawali, Indore, where 2000 trees were planted using the Miyawaki Technique on mixed residential and agricultural land. This technique fosters rapid forest growth and enhances local biodiversity, helping to address deforestation and climate change.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

We are committed to achieving Net Zero emissions by 2050, aligning with the SBTi. To reach this goal, we will take periodical review of our targets, tracking our progress in reducing Scope 1, Scope 2, and Scope 3 emissions. Key initiatives will include transitioning to electric vehicles and enhancing energy efficiency technologies across our operations. This process is overseen by our steering committee, and we will share our advancements and any necessary adjustments in our annual ESG reports.
[Add row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*4*	*`Numeric input*
To be implemented	*3*	*1000*
Implementation commenced	*1*	*2000*
Implemented	*0*	*0*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Business travel policy

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

911

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

Reduction in travel as part of company policy.

Row 2

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Teleworking

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

68.5

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 8: Upstream leased assets

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Mandatory

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

Reduction in employees working from home.

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Wind

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Mandatory

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

Reduction in Non Renewable energy
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

In addition to its dedicated budget for pursuing energy efficiency measures, Firstsource also has a dedicated budget for implementing other emissions reduction activities. In the previous financial year, Firstsource used this budget to pursue activities including engaging with its landlords to drive the shift to green energy, conducting day and night time audits, implementing behavioural change through awareness signages across the company, and generating solutions to reduce its emissions including switching off computers during non-production hours.

Row 3

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Firstsource is committed to reducing its energy consumption and its emissions footprint. This is demonstrated by the fact Firstsource has a dedicated budget for pursuing energy efficiency measures across its global operations. This budget enables Firstsource to invest in measures like energy efficient infrastructure, technology upgradation. Firstsource, in the previous financial year, has used this budget to invest in measures including reviewing and replacing all Lights with LED (2 X 2) or Downlighters, installing occupancy sensors, investing in green start equipment, and installing smart meters.

Row 4

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

Firstsource takes its responsibility towards climate positive action and sustainability seriously and strives to set an example of corporate responsibility by taking proactive steps to reduce its carbon emissions. Firstsource strives to empower its employees in contributing towards its emissions reduction goals through several initiatives. This includes facilitating an ongoing engagement program with its employees on sustainability. This includes education modules and corporate newsletters and social media messaging. These measures are bolstered with an incentive system for the employees. Thus while taking measures to reduce its emissions, Firstsource also is attempting to create a culture of responsibility and accountability, driving home the idea that along with systemic change, every individual action also counts
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ Yes

(10.1.2) Target type and metric

End-of-life management

☑ Reduce the proportion of plastic waste which is sent to landfill and/or incinerated

(10.1.3) Please explain

As a service industry business, we do not produce products and so our contact with plastics will be from disposal of waste. This waste could be old IT infrastructure down to food wrapping from personal meals that our employees may eat on site. Therefore, the business is targeting reducing waste plastic to landfill and/or incinerated, through our Zero to Landfill policy. Aligned with the principles of a circular economy, we prioritize resource efficiency and waste reduction through the implementation of the 5R framework and a global Zero Waste to Landfill process. As a part of this plan, we have started working on eliminating plastic waste from our premises, be it from our cutlery from canteen and kitchen, all beverage vending machines in the UK are free from plastics, transitioning from plastic garbage bag to eco friendly covers. Transition from disposable plastic bottles to glass bottles.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Nil

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Nil

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Nil

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil

Other activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Nil
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water management

☑ Education & awareness

☑ Law & policy

☑ Other, please specify **:**In FY 2024, we are committed to restoring urban green spaces, biodiversity, and ecosystem health through sustainable methods

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: ☑ No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	*Select from:* ☑ No	*Nil*
UNESCO World Heritage sites	*Select from:* ☑ No	*Nil*
UNESCO Man and the Biosphere Reserves	*Select from:* ☑ No	*Nil*
Ramsar sites	*Select from:* ☑ No	*Nil*
Key Biodiversity Areas	*Select from:* ☑ No	*Nil*
Other areas important for biodiversity	*Select from:* ☑ No	*Nil*

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Base year emissions

☑ Emissions breakdown by country/area

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ ISO 14064-1

☑ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

FSL GHG (Greenhouse Gas) verification process is a formal method used to assess and validate the accuracy and completeness of an organization's reported greenhouse gas emissions. It ensures that the data provided by companies or entities are reliable, consistent with standards, and accurate enough for stakeholders, regulators, or other interested parties. The process is vital for improving transparency in GHG accounting and ensuring compliance with environmental regulations. Preparation and Planning: Objective Setting: FSL determines the purpose of the GHG verification, such as compliance with carbon market regulations, reporting to voluntary frameworks. Scope Definition: The scope of the GHG inventory to be verified is established. This includes specifying the operational boundary and emissions involved. Selection of a Verifier: A third-party independent verifier, BSI was chosen. The entity has no conflict of interest and is possessing the necessary expertise in GHG accounting. Data Collection and Documentation: The organization gathers all the data related to its GHG emissions, including: Emission sources: Direct (Scope 1), indirect (Scope 2), and other indirect emissions (Scope 3). Activity data: Fuel usage, electricity consumption, waste generation, etc. Emission factors: Calculations to convert activity data into GHG emissions using predefined coefficients (e.g., kg CO_2 per liter of fuel). Supporting documents such as fuel bills, production records, and energy consumption data are organized. Verification Process- Site Visits and Interviews: As required, the BSI had visited the organization's facilities and conduct interviews with personnel to gain a deeper understanding of emission sources and data collection procedures. Sampling and Testing: The verifier performed tests on a representative sample of the data to ensure consistency and accuracy.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

GHG Assurance FY 23-24.pdf
[Add row]

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

	Additional information
	Attached ESG Report; https://www.firstsource.com/wp-content/uploads/2024/09/ESG-Report-FY-2023-24.1.pdf

[Fixed row]

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

(13.3.1) Job title

SVP- Infrastructure and Facilities (CAO)

(13.3.2) Corresponding job category

Select from:

☑ Other C-Suite Officer

[Fixed row]