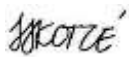


Verification Report

Verification Opinion: CFV 813722

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report FY 2023-2024 dated 13/9/2024 produced by FIRSTSOURCE Solutions Ltd.	<ul style="list-style-type: none"> is not materially correct and is not a fair representation of GHG data and information. has not been prepared in accordance with ISO14064- 1:2018, and its principles and with reference to GHG protocol (Corporate accounting and reporting standard & Corporate value chain scope 3 standard).
Lead Verifier	Sabyasachi Ghosh
Signed on behalf of BSI	 Theuns Kotze
Issue Date	13/9/2024
BSI Group India Pvt. Ltd., Headquarters: The MIRA Corporate Suites (A-2). Plot 1&2 Ishwar Nagar. Mathura Road. New Delhi. India. 110065 BSI Group India is a subsidiary of British Standards Institution +91 11 4762-9000	
<p>NOTE: BSI Group India Pvt. Ltd., is independent to and has no financial interest in FIRSTSOURCE Solutions Ltd.. This 3rd party Verification Opinion has been prepared for FIRSTSOURCE Solutions Ltd. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group India Pvt. Ltd., has assumed that all information provided to it by FIRSTSOURCE Solutions Ltd. is true, accurate and complete. BSI Group India Pvt. Ltd. accepts no liability to any third party who places reliance on this statement.</p>	

Verification Opinion: CFV 813722

Date of issuance of opinion: 13/9/2024

Verification Engagement

Organization	FIRSTSOURCE Solutions Ltd.
Responsible party	FIRSTSOURCE Solutions Ltd.
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1:2018, and with reference to GHG protocol (Corporate accounting and reporting standard & Corporate value chain scope 3 standard), the criteria used by BSI to verify the GHG Organizational Statement.
Materiality Level	5% for overall GHG emission sources
Level of Assurance	Limited
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and controls systems through interviewing employee's observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation. • Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc.
<p>The verification activities applied in a limited level of assurance verification are less extensive in nature, timing, and extent than in a reasonable level of assurance verification.</p>	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019 and ISO 14065
<p>Note: FIRSTSOURCE Solutions Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.</p>	

Organizational GHG Statement

Organization		FIRSTSOURCE Solutions Ltd.
Organizations GHG Report containing GHG Statement		GHG Report FY 2023-24 dated 13/9/2024
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		As per annexure A below
Scope of activities:		a specialized BPS partner with focused, domain-centered teams and cutting-edge tech, data, and analytics that provide solutions and services to clients in healthcare, banking and financial services, communications, media, technology, and a select set of diverse industries
Reporting Boundary:	Direct GHG Emissions (Scope 1)	<ul style="list-style-type: none"> • Diesel fuel combustion GHG emissions from DG
	Indirect GHG Emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> • Purchased Grid Electricity (Location based) • Purchased Grid Electricity (Market based)
	Other Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> • Business Travel (Air) • Business Travel (Rail) • Business Travel (Road) • Business Travel (Employee Commute)
	Other Indirect GHG emissions from products used by an organization (Scope 3)	<ul style="list-style-type: none"> • Services used from Service Providers • WTT (Well To Tank) emissions for fuels • T&D losses in electricity use • Work-from-home (WFH) employees • Fresh Water pumping & Wastewater treatment • Hotel Stays by employees • Waste disposal emissions
	Other Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not Applicable
	Other Indirect GHG emissions from other sources (scope 3)	Not Applicable

Exclusions from Reporting Boundary:	None
Criteria for developing the organizational GHG Inventory:	ISO14064-1:2018 and GHG protocol (Corporate accounting and reporting standard and corporate value chain scope 3 standard).
Reporting Period	1 st April 2023 to 31 st March 2024

GHG Emissions Summary:

Category	tCO2(e)
Direct GHG Emissions (scope 1)	113.640
Indirect GHG Emissions from Imported Grid Electricity (scope 2) - Location Based	14,355.110
Other Indirect GHG emissions (Scope 3)	32,532.591
Total GHG Emissions	47,001.341

Category	tCO2(e)
Direct GHG Emissions (scope 1)	113.640
Indirect GHG Emissions from Imported Grid Electricity (scope 2) – Market Based	12,504.686
Other Indirect GHG emissions (Scope 3)	32,532.591
Total GHG Emissions	45,150.916

Emissions from Firstsource Global Operations GHG Inventory for the fiscal year 2023-2024 were **Location Based 47,001.341 tCO2e** and **Market Based 45,150.916 tCO2e**.

ANNEXURE A – LIST OF LOCATIONS INCLUDED IN SCOPE

1. INDIA

Location	Center	Office Address
Bangalore	BTG	Brigade Properties Pvt. Ltd, Brigade Tech Gardens SEZ, Block C2, 2nd, 3rd Floor & 6th Floor, Block C4, 2nd Floor, Brooke fields, Kundalahalli Village, Marathahalli Post, Bengaluru,Karnataka,560037
Bangalore	BTP	2nd Floor, Tower B, Brigade Tech park, Pattandur Agrahara Village, Whitefield road, Bangalore - 560066
Chennai	Sandhya Infocity	Block 4, 5th floor,Sandhya Infocity SEZ 33 Old Mahabalipuram Rd,Navallur village,chengalpattu District, Chennai 603103
Chennai	OTP	3rd Floor, Platinum Holding Pvt Ltd,IT/ITES SEZ (Ozone Tech Park)No 2/1, Abu Garden, OMR, Navalur,Chennai 600130
Hyderabad	BSR - IT	5th Floor, Block 1, Survey No 142, BSR Builders , LLP IT SEZ, Nanakramguda Village, Serilingampally Mandal, Hyderabad - GHMC, Ranga Reddy, Telangana – 500008
Mumbai	Umang Towers	4th Floor, Umang Towers, Malad West, 400064
Mumbai	Paradigm	1st, 2nd, 3rd,4th & 5th Floor, Mindspace,New Link Road, Malad West,Mumbai 400 064
Mumbai	Fourth Dimension	1st, 2nd & 6th Floor,Fourth Dimension Building,Mindspace, Malad West, Mumbai, 400064
Pondicherry	Savitha Plaza	Savitha Plaza, 1st floor, RS No. 12/2,100 Feet Road Annanagar,Puducherry 605 005
Trichy	Raja Complex	No 6/2, 2nd floor, Raja Trade Center,Bharathirayar Salai (Mcdonald’s Road),Cantonment, Trichy – 620 001
Vijayawada	Medha IT Tower	01st Floor, Medha IT Tower, Module 01 & 05, ACE Urban Hitech City-IT/ITES SEZ, Sy.No.53/1, Kesarpalli Village, Gannavaram Mandal, Krishna, Andhra Pradesh – 521102

2. USA

Amherst, NY	Bryant Woods South	205 Bryant Woods South and 125 Bryant Woods south, Amherst, NY 14228
Atlanta, GA	Atlanta	1117 Perimeter Center W, Atlanta GA 30338
Chatanooga, TN	Chattanooga	1232 Premier Dr., Suite 100 Chattanooga, TN 34721
Chico	California	CA-Chico-265 Airpark Blvd Suite 100, Chico, CA 95973
Colorado Springs, CO	Mark Dabling Building	5724 Mark Dabling Blvd., Suite 200, Colorado Springs, CO 80919
Palm Bay , FL	Commerce Park	2330 Commerce Park Drive, NE, Suite #2. Palm Bay, Florida 32905
Dallas, TX	Dallas	3100 Olympus Blvd. Suite 200, Coppell, TX 75019
Dayton	Ohio	220 E Monument Ave, suite 105, Dayton Ohio, OH-45402

BSI Group India Private Limited
 The Mira Corporate Suites
 Plot 1-2, Ishwar Nagar
 Mathura Road, New Delhi-110065
 India

T: +91 11 4762 9000
 info.in@bsigroup.com
 bsigroup.com/en-IN



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Kingston	Grant Avenue	709 Grant Ave., Kingston, NY 12449
LaPorte, IN	LaPorte	127 East Shore Parkway Suite A LaPorte IN 46350
Long Beach	Long Beach	Long Beach: 200 Oceangate, Suite 100 Long Beach, CA 90802
Louisville, KY	Atrium Centre, Louisville, KY	10400 Linn Station Rd. Suite 100, Louisville, KY 40223
Mexico, City	Mexico	Paseo De La Reforma 26, Ciudad de Mexico 06600
NJ	New Jersey	New Jersey: 991 US Highway 22 West Bridgewater, NJ 08807
Palm Bay, FL	Innovation	7425 Palm Bay Rd.,
Salt lake city	Salt lake city	Pacific Landing Office Park – Bldg A, 1355 S 4700 West, Salt Lake City, UT 84104
Thousand Oak, CA	Thousand Oaks 230	556 St Charles Dr STE 100, Thousand Oaks, CA 91360

3. UK

Belfast	Belfast	29 Fountain Street, Belfast, BT1 5EA
Warrington	Warrington	3 Cinamon Park, Crab Lane, Warrington, WA2 0PX
Derby	Pride Park	Riverside Road, Pride Park, Derby, DE24 8HY
London	London	5th Floor, Space One, Beadon Road, London, W6 0EA
Londonderry	Springtown Business Park	Springtown Business Park, 1, Northland Road, Derry, BT48 0GY Ground, 1 st , 2 nd and partial 3 rd floor
Middlesbrough	Centre Square One	1, Centre Square, Corporation Road, Middlesbrough, TS1 2BD
Pontypridd	2 Llys Cadwyn,	Taff Street, Pontypridd, CF37 4TG

4. PHILLIPINES

Cebu	Skyrise 1	3rd Floor, Skyrise 1 Building,Cebu IT Park, Apas, Cebu City, 6000
Makati	CDT22	22nd Floor, Century Diamond Tower, Kalayaan Avenue Corner, Salamanca Poblacion, Makati City 1210 Metro Manila
McKinley	SH2	2 nd Floor, Science Hub Tower 2, Campus Avenue, Mckinley Hill Cyberpark, Barangay Pinagsama, Taguig City

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