

## Verification Report

### Verification Opinion: CFV 813722-1

| Verified as Satisfactory   |  |
|--|--|
| Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report FY 2024-2025 produced by Firstsource Solutions Ltd.   | • 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   |
| Reviewed By  | S Krishnaraj   |
| Signed on behalf of BSI  | Theuns Kotze   |
| Issue Date   | 16 / 6 /2025   |
| 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  |  |
| NOTE: BSI Group India Pvt. Ltd., is independent to and has no financial interest in FIRSTSOURCE Solutions Ltd.. This 3 <sup>rd</sup> 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. |  |

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**Date of issuance of opinion: 16/6/2025**

### 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"> <li>Is accurate, materially correct and is a fair representation of GHG data and information.</li> <li>Has been prepared in accordance with ISO14064-1:2018, and with reference to GHG protocol (Corporate accounting and reporting standard &amp; Corporate value chain scope 3 standard), the criteria used by BSI to verify the GHG Organizational Statement.</li> </ul> |
| Materiality Level   | 5% for overall GHG emission sources  |
| Level of Assurance  | Reasonable   |
| Verification evidence gathering procedures  | <ul style="list-style-type: none"> <li>Evaluation of the monitoring and controls systems through interviewing employee's observation &amp; inquiry.</li> <li>Verification of the data through sampling recalculation, retracing, cross checking, and reconciliation.</li> <li>Data has verified through manual consumption logs, SAP records, vendor service reports, invoices, calibration reports etc.</li> </ul>  |
| 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.   |  |
| 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 2024-25   |
| 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   |
| Reporting Boundary:                                       | Direct GHG Emissions (Scope 1)   | <ul style="list-style-type: none"> <li>Diesel fuel combustion GHG emissions from DG</li> </ul>  |
|   | Indirect GHG Emissions from imported energy (Scope 2)  | <ul style="list-style-type: none"> <li>Purchased Grid Electricity (Location based)</li> <li>Purchased Grid Electricity (Market based)</li> </ul>  |
|   | Other Indirect GHG emissions from transportation (Scope 3)                                       | <ul style="list-style-type: none"> <li>Business Travel (Air)</li> <li>Business Travel (Rail)</li> <li>Business Travel (Road)</li> <li>Business Travel (Employee Commute)</li> </ul>   |
|   | Other Indirect GHG emissions from products used by an organization (Scope 3)                     | <ul style="list-style-type: none"> <li>Services used from Service Providers</li> <li>WTT (Well To Tank) emissions for fuels</li> <li>T&amp;D losses in electricity use</li> <li>Work-from-home (WFH) employees</li> <li>Fresh Water pumping &amp; Wastewater treatment</li> <li>Hotel Stays by employees</li> <li>Waste disposal emissions</li> </ul> |
|   | 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 <sup>st</sup> April 2024 to 31 <sup>st</sup> March 2025   |

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## GHG Emissions Summary:

| Category  | tCO2(e)          |
|---|------------------|
| Direct GHG Emissions (scope 1)  | 0                |
| Indirect GHG Emissions from Imported Grid Electricity (scope 2) - <b>Location Based</b> | 21,223.34        |
| Other Indirect GHG emissions (Scope 3)  | 46,298.47        |
| Biogenic Emissions  | 0                |
| <b>Total GHG Emissions</b>  | <b>67,521.81</b> |

| Category  | tCO2(e)          |
|---|------------------|
| Direct GHG Emissions (scope 1)  | 0                |
| Indirect GHG Emissions from Imported Grid Electricity (scope 2) – <b>Market Based</b> | 15,309.41        |
| Other Indirect GHG emissions (Scope 3)  | 46,298.47        |
| Biogenic Emissions  | 0                |
| <b>Total GHG Emissions</b>  | <b>61,607.89</b> |

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## ANNEXURE A – LIST OF LOCATIONS INCLUDED IN SCOPE

| Geography/<br>Country | State/<br>Location | City        | Center<br>Names     | Address  |
|-----------------------|--------------------|-------------|---------------------|--|
| India                 | Karnataka          | 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 |
| India                 | Tamil Nadu         | Chennai     | OTP                 | 3rd Floor, Platinum Holding Pvt Ltd, IT/ITES SEZ (Ozone Tech Park) No 2/1, Abu Garden, OMR, Navalur, Chennai 600130  |
| India                 | Tamil Nadu         | Chennai     | Milenia             | RMZ Milenia Business Park, Phase 2, Campus 4A, 2nd Floor, No 143, Dr. M.G.R Road, Kadanchavadi, Chennai - 600 096  |
| India                 | Tamil Nadu         | Chennai     | Elnet Software city | 2nd floor, Module 21 and 23, 140 Rajiv Gandhi Salai, Chennai 113   |
| India                 | Tamil Nadu         | Chennai     | Sandhya Infocity    | Block 4, 5th floor, Sandhya Infocity SEZ 33 Old Mahabalipuram Rd, Navallur village, Chengalpattu District, Chennai 603103  |
| India                 | Tamil Nadu         | Coimbatore  | Parvathy Towers     | No 5, Brooke bond colony, R S Puram, coimbatore 641002   |
| India                 | Tamil Nadu         | Trichy      | Raja Complex        | No 6/2, 2nd floor, Raja Trade Center, Bharathirayar Salai (McDonald's Road), Cantonment, Trichy - 620 001  |
| India                 | Tamil Nadu         | Coimbatore  | Tidel Park          | D2 - D4, DC 8 - DC 10, Ground floor, ELCOT SEZ, Aerodrome Post, Coimbatore 641014  |
| India                 | Tamil Nadu         | Coimbatore  | Hanudev Infopark    | D Block, 5th floor, Udaiyampalayam, Nav India Road, Coimbatore 641028  |
| India                 | Puducherry         | Pondicherry | Savitha Plaza       | Savitha Plaza, 1st floor, RS No. 12/2, 100 Feet Road Annanagar, Puducherry 605 005   |
| India                 | Maharashtra        | Mumbai      | Paradigm            | 1st, 2nd, 3rd, 4th & 5th Floor, Mindspace, New Link Road, Malad West, Mumbai 400 064   |
| India                 | Maharashtra        | Mumbai      | Fourth Dimension    | 1st, 2nd & 6th Floor, Fourth Dimension Building, Mindspace, Malad West, Mumbai, 400064   |
| India                 | Maharashtra        | Mumbai      | Umang Towers        | 4th Floor, Umang Towers, Malad West, 400064  |
| India                 | Maharashtra        | Mumbai      | Intellion Square    | 6th Floor, Unit 601-602, Intellion square, Infinity IT Park, General Arun Kumar Vaidya Marg, Malad East, Mumbai, Maharashtra, 400097   |
| India                 | Telangana          | Hyderabad   | BSR - IT            | 1st Floor & 5th Floor, Block 1, Survey No 142, BSR Builders LLP IT SEZ, Nanakramguda Village, Serilingampally Mandal, Hyderabad - GHMC, Ranga Reddy, Telangana - 500008                                |
| India                 | Andhra Pradesh     | 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                                     |
| India                 | Tamil Nadu         | Chennai     | OTP                 | 3rd Floor, Platinum Holding Pvt Ltd, IT/ITES SEZ (Ozone Tech Park) No 2/1, Abu Garden, OMR, Navalur, Chennai 600130  |
| Mexico                | Mexico             | Mexico City | Mexico City         | Paseo De La Reforma 26, Ciudad de Mexico 06600   |

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| Geography/<br>Country    | State/<br>Location | City             | Center<br>Names             | Address   |
|--------------------------|--------------------|------------------|-----------------------------|---|
| Philippines              | Cebu               | Cebu City        | Skyrise 1                   | 3rd Floor, Skyrise 1 Building, Cebu IT Park, Apas, Cebu City, 6000                                  |
| Philippines              | Metro Manila       | Taguig City      | Science Hub 2               | 2nd Floor, Science Hub - 2, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City               |
| Philippines              | Metro Manila       | Taguig City      | Science Hub 1               | 2nd Floor, Science Hub - 1, Campus Avenue, McKinley Hill, Fort Bonifacio, Taguig City               |
| Philippines              | Cebu               | Cebu City        | Skyrise 2                   | Unit 801-8th Floor, Skyrise 2 Building, Cebu IT Park, Apas, Cebu City                               |
| United Kingdom           | England            | Middlesbrough    | Centre Square One           | Centre Square, Middlesbrough, TS1 2BD   |
| United Kingdom           | Northern Ireland   | Derry            | Duncreggan Road,            | 113-118 Ground Floor, Duncreggan Road, Derry-Londonderry, Northern Ireland, BT48 0AA                |
| United Kingdom           | England            | Derby            | Pride Park                  | Orbis Business Park, Riverside Road, Pride Park, Derby, DE24 8HY                                    |
| United Kingdom           | England            | London           | Lynton House                | Lynton House, 7-12 Tavistock Square, London WC1H 9LT  |
| United Kingdom           | Wales              | Pontypridd       | 2 Llys Cadwyn               | Taff Street, Pontypridd, CF37 4TG   |
| United Kingdom           | Northern Ireland   | Belfast          | Lincoln Building            | Suite #s 302,304,307,308 Lincoln Building, 27-45 Great Victoria Street, 3rd floor, Belfast, BT2 7SL |
| United Kingdom           | England            | Birmingham       | Tricorn House               | 3rd Floor, 51-53 Hagley Road, Birmingham, B16 8TP   |
| United States of America | Colorado           | Colorado Springs | Mark Dabbling Building      | 5724 Mark Dabbling Blvd., Suite 200, Colorado Springs, CO 80919                                     |
| United States of America | Florida            | Palm Bay         | Commerce Park               | 2330 Commerce Park Drive, NE, Suite #2. Palm Bay, Florida 32905                                     |
| United States of America | Florida            | Sunrise          | Sunrise                     | Corporate Center I, Suite 110, 1551 Sawgrass Corporate Parkway, Sunrise FL 33323                    |
| United States of America | New York           | Amherst          | Bryant Woods South          | 205 Bryant Woods South and 125 Bryant Woods south, Amherst, NY 14228                                |
| United States of America | New York           | Kingston         | Grant Avenue                | 709 Grant Ave., Kingston, NY 12449  |
| United States of America | Kentucky           | Louisville       | Atrium Centre               | 1661 Lyndon Farm Ct, Louisville, KY 40223   |
| United States of America | Utah               | Salt Lake City   | Pacific Landing Office Park | Pacific Landing Office Park - Bldg A, 1355 S 4700 West, Salt Lake City, UT 84104                    |
| United States of America | Texas              | Coppell          | Dallas                      | 3100 Olympus Blvd. Suite 200, Coppell, TX 75019   |
| United States of America | Tennessee          | Chattanooga      | Chattanooga                 | 1232 Premier Dr., Suite 100 Chattanooga, TN 34721   |
| United States of America | California         | Thousand Oaks    | Thousand Oaks 230           | 556 St Charles Dr STE 100, Thousand Oaks, CA 91360  |
| United States of America | California         | Chico            | Chico                       | 265 Airpark Ste. 100 Chico, CA 95928  |
| United States of America | Pennsylvania       | York             | York                        | Queensgate Towne Center, #2043 York, PA   |
| United States of America | Indiana            | La Porte         | La porte                    | 127 East Shore Parkway Suite A LaPorte IN 46350   |
| United States of America | New Jersey         | Bridgewater      | Bridgewater                 | 991 US Highway 22 West, Bridgewater, NJ 08807   |

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| Geography/<br>Country       | State/<br>Location     | City          | Center<br>Names                 | Address  |
|-----------------------------|------------------------|---------------|---------------------------------|--|
| United States<br>of America | Ohio                   | Dayton        | Ohio                            | 220 E Monument Ave, suite 105, Dayton Ohio,<br>OH-45402  |
| United<br>Kingdom           | United<br>Kingdom      | Motherwell    | Motherwell<br>Campus            | 250 Airbles Road, Motherwell, Scotland, ML1 3AT  |
| United<br>Kingdom           | United<br>Kingdom      | Clydebank     | Clydebank<br>Campus             | 5 & 6 North Avenue, Clydebank Business Park,<br>Clydebank, Scotland, G81 2NT   |
| United<br>Kingdom           | England                | Cowes         | Rangefinder<br>House            | Rangefinder House, Newport Road, Cowes, Isle of<br>Wight, England, PO31 8PF  |
| Romania                     | Romania                | Bucharest     | Bucharest<br>Center             | Second & Fourth Floor, 26 Frunzei Street, Sector<br>2, Romania, 021 533  |
| South Africa                | Western Cape           | Cape Town     | The<br>Boulevard<br>Office Park | Block F&G (ground and 1st floor), The Boulevard<br>Office Park, 40 Searle Street, Woodstock , Cape<br>Town 7925,                               |
| Trinidad and<br>Tobago      | Trinidad and<br>Tobago | Port of Spain | Port of Spain<br>Center         | 5th Floor Savannah East, Princes Court, (Corner<br>of Pembroke and Keate Streets), 11 Queen's Park<br>East, Port of Spain, Trinidad and Tobago |
| Australia                   | Victoria               | Melbourne     | Melbourne<br>center             | Level 9, 242 Exhibition st, Melbourne VIC 3000   |

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