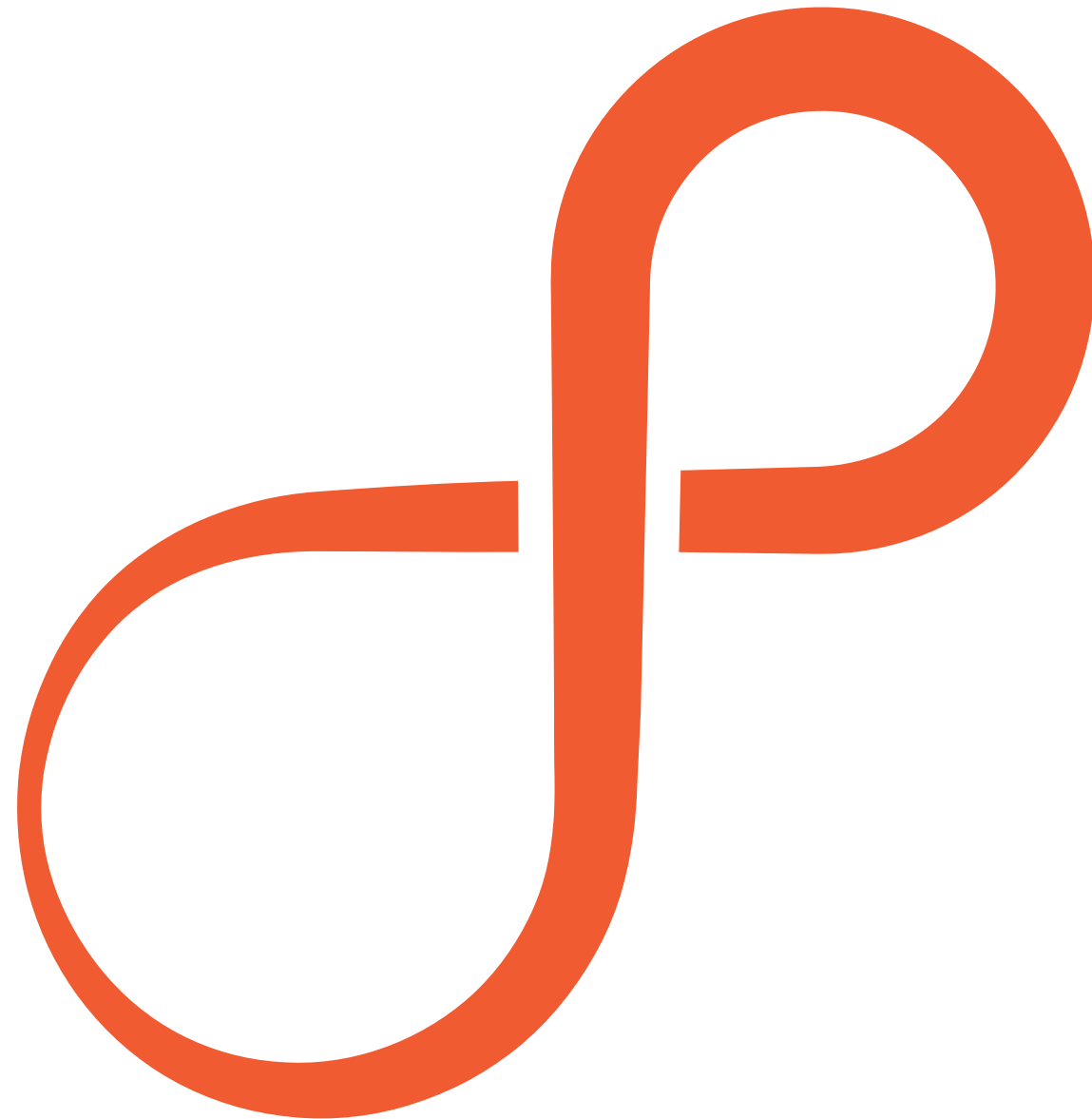




Scan the QR code for BRSR

# Business Responsibility and Sustainability Report

**FY 2025-26**

Business Responsibility and Sustainability Report

Section A: General Disclosures

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L72300PN1990PLC056696
2. Name of the Listed Entity: Persistent Systems Limited
3. Year of incorporation: 1990
4. Registered office address: ‘Bhageerath’, 402 Senapati Bapat Road, Pune, Maharashtra 411 016
5. Corporate address: ‘Bhageerath’, 402 Senapati Bapat Road, Pune, Maharashtra 411 016
6. E-mail: [corpsec@persistent.com](mailto:corpsec@persistent.com)
7. Telephone: +91 (20) 6703 3000
8. Website: [www.persistent.com](http://www.persistent.com)
9. Financial year for which reporting is being done: FY 2025-26 i.e., April 1, 2025, to March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed:  
BSE Limited (BSE) | National Stock Exchange of India Limited (NSE)
11. Paid-up Capital as on March 31, 2026 is INR 78,87,50,000  
The Paid-up equity share capital as on March 31, 2026 is INR 78,87,50,000 comprising 157,750,000 Equity Shares of face value of INR 5 each
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report  
Name: Mr. Amit Atre, Company Secretary & Ms. Chitra Byregowda, Senior VP, Global Head of Sustainability & ESG  
Telephone: +91 (20) 6703 5555  
E-mail: [investors@persistent.com](mailto:investors@persistent.com) or [companysecretary@persistent.com](mailto:companysecretary@persistent.com)
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).  
The BRSR report is prepared on a consolidated basis unless otherwise specified in the respective indicator. ESG indicators are disclosed based on the operational control approach, as specified in the boundaries, and in accordance with SEBI BRSR Annexure 1 and Annexure 2 guidelines.
14. Name of assurance provider: DNV Business Assurance India Private Limited (‘DNV’).
15. Type of assurance obtained
  - Reasonable Level of assurance for BRSR 9 Core Attributes (Ref: Annexure I of SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated May 10, 2021)
  - Limited Level of assurance for BRSR Comprehensive indicators (Ref: Annexure II of SEBI Circular - SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated May 10, 2021)  
Refer to the [Independent Assurance Statement](#)

II. Products / Services

16. Details of business activities (accounting for 90% of the turnover):  
Persistent is a trusted Digital Engineering and Enterprise Modernisation partner, combining deep technical expertise and industry experience to help our clients anticipate what’s next, and answer questions before they’re asked. Our offerings and proven solutions create unique competitive advantage for our clients by giving them the power to see beyond and rise above.  
Refer to Financial Performance Section in [Annual Report](#).

| S. No. | Description of Main Activity                                                                      | Description of Business Activity                                                                 | % of Turnover of the entity |
|--------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------|
| 1      | Software and IT consulting (GICS classification – Information Technology – Software and Services) | Software enabled product engineering and designing and R&D services                              | 92.5%                       |
| 2      | IP products (IP LED Services)                                                                     | AMC, Royalty, license sales (Owned & Third-party), any customisation work on owned products etc. | 7.5%                        |

17. Products / Services sold by the entity (accounting for 90% of the entity’s Turnover)

Click for more details <https://www.persistent.com/services/>

| S. No. | Products / Services                                                 | NIC Code | % of total Turnover contribute |
|--------|---------------------------------------------------------------------|----------|--------------------------------|
| 1      | Software enabled product engineering and designing and R&D services | 620      | 95%                            |
| 2      | IP products                                                         | 620      | 5%                             |

III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | Not Applicable   | 23                | 23    |
| International | Not Applicable   | 46                | 46    |

19. Markets served by the entity:

a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 12     |
| International (No. of Countries) | 21     |

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

Contribution of exports as a percentage of the total turnover is 90.6%

c. A brief on types of customers

Persistent Systems (BSE: 533179 and NSE: PERSISTENT) is a global services and solutions company delivering AI-led, platform-driven Digital Engineering and Enterprise Modernisation to businesses across industries. With over 27,502 employees located in 21 countries, the Company is committed to innovation and client success. Persistent serves enterprise customers across various domains, including Software, Hi-Tech & Emerging Industries, Banking, Financial Services & Insurance, Healthcare & Life Sciences.

The Company offers a comprehensive suite of services, including software engineering, product development, data and analytics, CX transformation, cloud computing, and intelligent automation. Refer to details provided in customer segments of the [Annual Report](#), [www.persistent.com](http://www.persistent.com).

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Employees and workers   |                          |           |         |           |         |           |
|-------------------------|--------------------------|-----------|---------|-----------|---------|-----------|
| Employees               |                          |           |         |           |         |           |
| S. No.                  | Particulars              | Male      |         |           | Female  |           |
|                         |                          | Total (A) | No. (B) | % (B / A) | No. (C) | % (C / A) |
| 1                       | Permanent (D)            | 24,601    | 17,195  | 69.90%    | 7,406   | 30.10%    |
| 2                       | Other than Permanent (E) | 2,901     | 2,157   | 74.35%    | 744     | 25.65%    |
| 3                       | Total employees (D + E)  | 27,502    | 19,352  | 70.37%    | 8,150   | 29.63%    |
| Workers: Not Applicable |                          |           |         |           |         |           |

The total workforce comprises full-time employees (FTEs), contractual staff and consultants, all of whom are classified as employees; no individuals are categorised as workers. Accordingly, disclosures applicable to the “workers” category are reported as Not Applicable. Gender-related data is disclosed on a voluntary basis, based on employee self-identification and self-declaration.

b. Differently abled Employees and workers:

| Differently Abled Employees               |                          |           |         |           |         |           |
|-------------------------------------------|--------------------------|-----------|---------|-----------|---------|-----------|
| S. No.                                    | Particulars              | Male      |         |           | Female  |           |
|                                           |                          | Total (A) | No. (B) | % (B / A) | No. (C) | % (C / A) |
| 1                                         | Permanent (D)            | 58        | 46      | 79.31%    | 12      | 20.69%    |
| 2                                         | Other than Permanent (E) | 0         | 0       | 0%        | 0       | 0%        |
| 3                                         | Total employees (D + E)  | 58        | 46      | 79.31%    | 12      | 20.69%    |
| Differently Abled Workers: Not Applicable |                          |           |         |           |         |           |

The above data is based on voluntary self-disclosure by employees.

21. Participation / Inclusion / Representation of women

|                          | Total (A) | No. (B) | % (B / A) |
|--------------------------|-----------|---------|-----------|
| Board of Directors       | 10 *      | 2       | 20%       |
| Key Managerial Personnel | 4         | 0       | 0%        |

Key Management Personnel (KMP) includes Chairman and Managing Director, Chief Executive Officer (CEO), Chief Financial Officer (CFO) and Company Secretary (CS).

\* Mr. Vinit Teredesai (DIN: 03293917) was appointed as an Executive Director of the Company with effect from April 24, 2025.

22. Turnover rate for permanent employees and workers

|                     | 2025-26 |        |        | FY 2024-25 |        |        | FY 2023-24 |        |        |
|---------------------|---------|--------|--------|------------|--------|--------|------------|--------|--------|
|                     | Male    | Female | Total  | Male       | Female | Total  | Male       | Female | Total  |
| Permanent Employees | 13.26%  | 12.43% | 13.01% | 13.30%     | 12.10% | 12.90% | 11.60%     | 11.40% | 11.50% |

Note: Turnover rate for permanent employees includes voluntary attrition.

The Company observed a marginal increase in employee turnover in FY 2025–26 compared to previous years, primarily reflecting evolving industry demand and workforce mobility. The Company continues to focus

on strengthening retention through targeted initiatives such as reskilling, internal mobility, and employee engagement programmes, while periodically monitoring workforce stability as part of its human capital management framework.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A)                | Indicate whether holding/ Subsidiary / Associate / Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes / No) |
|--------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 1      | Persistent India Foundation, India                                                         | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 2      | MediaAgility India Private Limited, India                                                  | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 3      | Persistent Systems UK Limited, UK                                                          | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 4      | Arrka Infosec Private Limited, India                                                       | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 5      | Persistent Systems Malaysia Sdn. Bhd., Malaysia                                            | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 6      | Persistent Systems Pte. Ltd., Singapore                                                    | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 7      | Persistent Systems France S.A.S., France~                                                  | Subsidiary Company~                                              | 100%                              | Yes                                                                                                                            |
| 8      | Persistent Systems Germany GmbH, Germany~                                                  | Subsidiary Company~                                              | 100%                              | Yes                                                                                                                            |
| 9      | Persistent Systems Switzerland AG, Switzerland~                                            | Subsidiary Company~                                              | 100%                              | Yes                                                                                                                            |
| 10     | Persistent Systems Costa Rica Limitada*                                                    | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 11     | Persistent Systems S.r.l., Romania~                                                        | Subsidiary Company~                                              | 100%                              | Yes                                                                                                                            |
| 12     | Persistent Systems Inc., USA                                                               | Subsidiary Company                                               | 100%                              | Yes                                                                                                                            |
| 13     | Aepona Group Limited, Ireland*                                                             | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 14     | Persistent Systems Lanka (Private) Limited, Sri Lanka~                                     | Subsidiary Company~                                              | 100%                              | Yes                                                                                                                            |
| 15     | Persistent Systems Poland spolka z.o.o., Poland*                                           | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 16     | Persistent Systems Israel Ltd., Israel*                                                    | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 17     | Persistent Systems Mexico S.A. de C.V., Mexico*                                            | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 18     | Persistent Systems Australia Pty. Ltd., Australia*                                         | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 19     | MediaAgility Inc., USA*                                                                    | Subsidiary Company*                                              | 100%                              | Yes                                                                                                                            |
| 20     | MediaAgility Pte. Ltd., Singapore**                                                        | Subsidiary Company**                                             | 100%                              | Yes                                                                                                                            |
| 21     | MediaAgility UK Ltd., UK**                                                                 | Subsidiary Company**                                             | 100%                              | Yes                                                                                                                            |
| 22     | Digitalagility S de RL de CV, Mexico**                                                     | Subsidiary Company**                                             | 100%                              | Yes                                                                                                                            |
| 23     | Baixinteng System Service (Shanghai) Co. Ltd. i.e. Persistent Systems (Shanghai) Co. Ltd.^ | Subsidiary Company^                                              | 100%                              | Yes                                                                                                                            |

(\*) Subsidiary of Persistent Systems, Inc. and Step-down subsidiary of Persistent Systems Limited, India

(^) Subsidiary of Persistent Systems Pte. Ltd., Singapore and Step-down subsidiary of Persistent Systems Limited, India

(~) Subsidiary of Aepona Group Limited, Ireland and Step-down subsidiary of Persistent Systems Limited, India

(\*\*) A subsidiary of MediaAgility Inc. USA, Step down subsidiary of Persistent Systems Inc., and Ultimate Parent Company being Persistent Systems Limited

- 1. Aepona Group Limited, Ireland is Wholly Owned subsidiary of Persistent Systems Limited effective from December 5, 2025
- 2. Persistent Systems Switzerland AG is Wholly Owned subsidiary of Aepona Group Limited, Ireland effective from December 24, 2025
- 3. Persistent Systems Costa Rica Limitada is Wholly Owned subsidiary of Persistent Systems Inc. effective from December 24, 2025
- 4. Persistent Systems S.R.L., Romania (100%) is Wholly Owned subsidiary of Aepona Group Limited, Ireland effective from February 24, 2026
- 5. Establishment of 100% subsidiary of Singapore entity in China effective from February 27, 2026. The name of entity is Baixinteng System Service (Shanghai) Co. Ltd. [i.e., Persistent Systems (Shanghai) Co. Ltd.]
- 6. Merger of PTSI with PSI effective from February 28, 2026
- 7. Merger of Starfish LLC with PSI effective from March 2, 2026
- 8. Persistent Systems Poland spolka z.o.o., Poland (100%) is Wholly Owned subsidiary of Aepona Group Limited, Ireland effective from March 4, 2026
- 9. Persistent Systems France SAS, (France is Wholly Owned subsidiary of Aepona Group Limited, Ireland) effective from March 25, 2026
- 10. Persistent Systems Germany GmbH., (Germany is Wholly Owned subsidiary of Aepona Group Limited, Ireland) effective from March 31, 2026

Refer to <https://www.persistent.com/investors/corporate-governance/subsidiaries/>

VI. CSR Details

- 24.i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
  - ii. Turnover: INR 144,279.59 Million
  - iii. Net worth: INR 67,103.08 Million

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VII. Transparency and Disclosures Compliances

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | FY 2025-26                                 |                                                              |         | FY 2024-25                                 |                                                              |         |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes / No) (If yes, then provide web-link for grievance redress policy)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | <p>The Company has a robust <a href="#">Whistleblower Policy</a> in place and has established multiple reporting channels to enable the reporting of concerns in a confidential manner.</p> <p>A toll-free Whistleblower Helpline is available at:</p> <p>India: 1800 210 0165</p> <p>USA: 1-833-605-8476</p> <p>In addition, complaints may be reported online by writing to the Whistleblower Administrator at <a href="mailto:whistleblower@persistent.com">whistleblower@persistent.com</a>.</p> <p>The Whistleblower Policy is publicly available on the Company's website: <a href="#">Whistleblower Policy</a>   Persistent Systems.</p> <p>Separately, the CSR team also engages with beneficiaries through appropriate stakeholder engagement mechanisms to address concerns and issues on an ongoing basis.</p> | 0                                          | 0                                                            | None    | 0                                          | 0                                                            | None    |

|                                                   |                                                                                                                                                                                              | FY 2025-26                                 |                                                              |                                                           | FY 2024-25                                 |                                                              |         |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|
| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes / No) (If yes, then provide web-link for grievance redress policy)                                                                               | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks                                                   | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Investors (other than shareholders)               | Yes. Investors may raise grievances by writing to Registrar and Transfer Agent (RTA) of the Company or directly to <a href="mailto:investors@persistent.com">investors@persistent.com</a>    | 0                                          | 0                                                            | None                                                      | 0                                          | 0                                                            | None    |
| Shareholders*                                     | Yes. Shareholders may raise grievances by writing to Registrar and Transfer Agent (RTA) of the Company or directly to <a href="mailto:investors@persistent.com">investors@persistent.com</a> | 6                                          | 1                                                            | The 1 (One) pending complaint was resolved in due course. | 2                                          | 0                                                            | None    |
| Employees and workers                             | Employees may raise grievances through internal mechanisms, including the Global Help Desk, as well as through the Whistleblower mechanism mentioned above.                                  | 10                                         | 0                                                            | None                                                      | 37                                         | 0                                                            | None    |
| Customers                                         | Yes. Customers may raise grievances through the whistleblower mechanism mentioned above                                                                                                      | 0                                          | 0                                                            | None                                                      | 0                                          | 0                                                            | None    |
| Value Chain Partners                              | Yes. Value Chain Partners, including suppliers, may raise grievances through the Whistleblower mechanism mentioned above.                                                                    | 1                                          | 0                                                            | None                                                      | 5                                          | 0                                                            | None    |
| Other (please specify)                            | Yes. Anonymous complainants may raise grievances through Whistleblower mechanism                                                                                                             | 14                                         | 0                                                            | None                                                      | 0                                          | 0                                                            | None    |

\*During FY 2025-26, we received a total of 83 other requests from shareholders, while during FY 2024-25, we received a total of 67 other requests.  
All the requests were resolved. Refer to Corporate Governance section of [Annual Report](#).

26. Overview of the entity’s material responsible business conduct issues

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

The Company integrates material ESG risks and opportunities into its Enterprise Risk Management framework to enable holistic oversight, prioritisation, and mitigation across short, medium, and long-term horizons.

| S. No. | Material Issues Identified                                                      | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                             |
|--------|---------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Climate Strategy (Transition & Physical Risks and Emission & Energy Management) | R / O                      | <p><b>Risk:</b></p> <p>Climate change presents material risks to the Company through physical impacts, including disruption to data centres and office operations from extreme weather events, increased energy costs and supply chain interruptions. In addition, regulatory and transition risks—such as evolving climate regulations, carbon pricing mechanisms, and client sustainability mandates—may increase compliance costs, expose the Company to financial penalties, and affect operational continuity and competitiveness. Together, physical and transition risks have the potential to influence costs, service delivery and long-term business resilience.</p> <p><b>Opportunity:</b></p> <p>A proactive climate strategy focused on decarbonising operations, improving energy efficiency and investing in low carbon technologies presents a significant growth and resilience opportunity. Advancing climate action can reduce operating costs, mitigate regulatory and energy price risks and strengthen the Company’s competitive positioning. In parallel, it enables the development of green IT and digital sustainability solutions, supports compliance with client climate expectations and attracts sustainability driven customers, thereby creating long-term value and market differentiation.</p> | <p>Strong commitment and action-oriented short-, medium- and long-term plan to reducing our carbon footprint through renewable energy adoption and energy efficiency measures and accounting of GHG emissions across Scope 1, 2, and 3.</p> <p>In line with these commitments, we achieved carbon neutrality for Scope 1 and 2 emissions for three consecutive years starting FY 2023-24, FY 2024-25, &amp; FY 2025-26.</p> <p>We commit to reach Net-Zero greenhouse gas emissions across the value chain by 2050. Our net-zero strategy drives innovation in clean technologies and energy efficiency, ensuring long-term climate resilience.</p> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 100</a>”.</p> | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>• Lower energy and operating costs</li><li>• Revenue opportunities from low carbon offerings</li><li>• Improved access to capital and financing</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>• Higher compliance and transition related costs</li><li>• Increased capital expenditure for decarbonisation</li><li>• Risk of operational disruption and asset impairment</li></ul> |

| S. No. | Material Issues Identified | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                           |
|--------|----------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.     | Waste Management           | R / O                      | <p><b>Risk:</b></p> <p>Ineffective waste management can negatively impact the Company's operations by increasing disposal and compliance costs, exposing the Company to regulatory penalties, and adversely affecting brand reputation. Poor waste handling practices may also heighten environmental and compliance risks, leading to operational inefficiencies and increased scrutiny from regulators and stakeholders.</p> <p><b>Opportunity:</b></p> <p>Adopting scientific waste segregation and disposal practices, aligned with the Reduce, Reuse and Recycle (3R) principle, presents an opportunity to enhance resource recovery and support a circular economy. Effective waste management can lower operational and disposal costs, improve regulatory compliance, and strengthen the Company's transition towards sustainable and responsible business practices, contributing to long-term environmental and economic value.</p> | <p>Our waste management strategy is anchored in a circular economy approach, aimed at minimising environmental impact through responsible waste reduction, reuse, recycling and compliant disposal practices.</p> <p>Key risk mitigation measures include:</p> <ul style="list-style-type: none"><li>• Engagement with certified and authorised recyclers for the handling and disposal of all waste streams, including hazardous and non-hazardous waste</li><li>• A robust e-waste management policy that promotes safe handling, tracking and environmentally sound recycling of electronic waste in line with applicable regulatory requirements</li><li>• Systematic segregation of waste at source to enhance recycling efficiency and reduce landfill dependency</li><li>• Regular monitoring and documentation of waste generation and disposal to ensure compliance and enable continuous improvement</li><li>• Through these measures, we mitigate regulatory, environmental and reputational risks associated with waste management while supporting resource efficiency and responsible consumption</li></ul> <p>For more details refer "<a href="#">ESG Report FY 2025-26, Page 127</a>".</p> | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>• Lower waste handling and disposal costs</li><li>• Value recovery from recycled materials</li><li>• Operational efficiency gains</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>• Higher waste disposal and compliance costs.</li><li>• Regulatory penalties and liabilities</li><li>• Risk of contamination related remediation costs</li></ul> |

| S. No. | Material Issues Identified | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------|----------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.     | Water Management           | R / O                      | <p><b>Risk:</b></p> <p>Water scarcity and inefficient wastewater management pose risks to business continuity by increasing dependence on depleting groundwater resources, escalating regulatory and compliance pressures and driving higher operating costs. These risks may disrupt operations, particularly in water stressed regions and expose the Company to heightened scrutiny from regulators and stakeholders.</p> <p><b>Opportunity:</b></p> <p>Implementing efficient and scientific wastewater treatment practices, including zero liquid discharge (ZLD) and recycling and reuse of treated water, presents a significant opportunity to reduce freshwater dependency and operating costs. Strengthening water stewardship enhances operational efficiency, regulatory compliance and long-term resilience, while supporting sustainable water management and responsible resource use.</p> | <p>We prioritise water stewardship through efficient water use practices, rainwater harvesting, and wastewater recycling, supported by strong monitoring and conservation mechanisms across our operations. These measures help mitigate operational; regulatory and resource availability risks associated with water stress.</p> <p>For more details refer "<a href="#">Water Management, Page 122</a>".</p> | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>• Lower water procurement and treatment costs</li><li>• Improved operational resilience in water stressed regions</li><li>• Strengthened license to operate and stakeholder trust</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>• Higher water sourcing and treatment costs</li><li>• Risk of operational shutdowns due to water scarcity</li><li>• Regulatory fines and compliance related penalties</li></ul> |

| S. No. | Material Issues Identified                      | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------|-------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4.     | Diversity, Equity, Inclusion & Belonging (DEIB) | Opportunity                | <b>Opportunity:</b><br>A well-defined and effectively implemented DEIB strategy creates opportunities to enhance innovation, productivity, and workplace creativity by fostering diverse perspectives and inclusive practices. Strong DEIB practices support the attraction, engagement, and retention of diverse talent, strengthen employee morale and enable the delivery of high quality, inclusive services to customers, contributing to sustainable growth and long-term value creation. | <ul style="list-style-type: none"><li>Unbiased hiring and equitable people practice mitigating discrimination, attrition and talent availability risks</li><li>Leadership diversity initiatives to strengthen decision making quality and organisational resilience</li><li>Equal access to learning and career progression to enhance workforce productivity and retention</li><li>Board and leadership oversight supported by DEI policies and training on inclusive behaviours and equal opportunity</li><li>Continuous listening and measurement systems (surveys, dashboards) enabling data-driven decision-making and audit traceability</li></ul> <p>For more details refer “<a href="#">Report FY 2025-26, Page 168</a>”.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Improved employee retention, reducing recruitment and replacement costs</li><li>Higher workforce productivity and innovation, supporting revenue growth and margin improvement</li><li>Stronger talent pipeline, enhancing long-term organisational resilience and competitiveness</li><li>Enhanced employer branding and stakeholder trust, supporting investor perception and ESG positioning</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Increased employee turnover leading to higher hiring, onboarding and training costs</li><li>Potential litigation and compliance costs arising from inequitable practices</li><li>Damage to employer brand, affecting talent attraction and long-term business performance</li></ul> |

| S. No. | Material Issues Identified | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------|----------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5.     | Human Capital Development  | R / O                      | <b>Risk:</b><br>Inadequate people management and lagging technology integration may result in talent inefficiencies, heightened attrition, sub optimal workforce planning and erosion of competitive advantage in fast evolving digital markets.<br><br><b>Opportunity:</b><br>Strong human capital management presents a significant growth opportunity by optimising talent performance, fostering engagement and innovation, and strengthening leadership continuity. Integrated talent and succession planning reduces attrition risks, enhances workforce efficiency and supports sustained competitiveness. | <ul style="list-style-type: none"><li>Structured learning and development framework aligned with organisational and business priorities</li><li>Continuous upskilling and reskilling programmes to build future ready capabilities</li><li>Technology academies to strengthen digital and domain expertise</li><li>Leadership development initiatives to build a strong leadership pipeline</li><li>Clearly defined career progression and succession pathways</li><li>Robust performance management systems linked to capability development</li><li>Integration of learning objectives with business strategy to support talent retention, productivity and long-term growth</li></ul> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 157</a>”.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Improved operational efficiency and productivity, positively impacting operating margins</li><li>Enhanced innovation capability supporting revenue growth and service differentiation</li><li>Greater internal mobility reducing external hiring costs and time to productivity</li><li>Strengthened future readiness of the workforce, supporting long-term enterprise value and business resilience</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Reduced workforce productivity leading to inefficiencies and higher operating costs</li><li>Increased employee attrition resulting in higher recruitment, onboarding and replacement expenses.</li><li>Loss of critical skills and institutional knowledge impacting service delivery, growth potential and competitiveness</li></ul> |

| S. No. | Material Issues Identified                         | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                                                          |
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| 6.     | Employee Well-being, Engagement, Health and Safety | R / O                      | <p><b>Risk:</b> Inadequate health and safety conditions, including poor ergonomic design and insufficient support for mental and emotional well-being, may lead to increased absenteeism, reduced employee engagement, and lower productivity. These factors can elevate operational risk, disrupt service delivery and expose the Company to regulatory penalties and compliance-related costs, ultimately impacting growth and business performance.</p> <p><b>Opportunity:</b> Strengthening employee health, safety, and well-being is a critical opportunity in a high intensity technology environment. A safe, inclusive and supportive workplace enhances employee engagement, fosters innovation, and improves productivity, contributing to sustained performance, talent retention, and long-term organisational resilience.</p> | <ul style="list-style-type: none"><li>Continuous feedback mechanisms and professional development programmes to strengthen employee engagement, retention and productivity</li><li>Well-being initiatives designed to support a positive, motivating and high-performance work environment</li><li>Occupational Health and Safety (OHS) management system to safeguard employee safety and workplace conditions</li><li>Ergonomically designed workplaces to reduce health risks and improve comfort</li><li>Mental health support programmes to address stress and emotional well-being</li><li>Comprehensive well-being initiatives covering physical, social, financial and psychological well-being</li></ul> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 175</a>”.</p> | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>Lower absenteeism and improved workforce availability</li><li>Higher productivity and operational efficiency</li><li>Reduced health, safety, and insurance claims</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>Costs arising from workplace incidents and injuries</li><li>Adverse impact on insurance premiums.</li><li>Operational downtime and productivity loss</li><li>Legal, regulatory and liability exposure</li></ul> |
| 7.     | Human Rights & Labour/ Workforce Practices         | Risk                       | <p><b>Risk:</b></p> <ul style="list-style-type: none"><li>Discriminatory practices, unethical labour / workforce actions, or misuse of employee or personal information can result in regulatory penalties, jurisdictional exposure, and non-compliance costs</li><li>Such incidents may lead to operational inefficiencies, legal liabilities and erosion of brand reputation, adversely impacting business continuity and stakeholder trust</li></ul>                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"><li>Robust labour/employee and human rights policies, supported by a formal Human Rights Commitment Statement</li><li>Effective grievance redressal mechanisms to address concerns and ensure accountability</li><li>Regular awareness and training programmes to embed ethical practices</li><li>Supplier assessments to promote respect for human rights across the value chain</li></ul> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 202</a>”.</p>                                                                                                                                                                                                                                                                                     | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>Improved supply continuity and operational stability</li><li>Sustained market access and stronger investor confidence</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>Regulatory fines and remediation costs</li><li>Contract losses due to non-compliance</li><li>Brand and reputation damage impacting long-term value</li></ul>                                                                                                |

| S. No. | Material Issues Identified                               | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                     | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                    |
|--------|----------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.     | Corporate Citizenship & Individual Social Responsibility | Opportunity                | <p><b>Opportunity:</b></p> <p>Our strong commitment to social development and corporate responsibility builds societal trust, employee acceptance, and regulatory alignment. By integrating business growth with inclusive economic and social development, the Company enhances community welfare and well-being while supporting sustainable, long-term value creation.</p>      | <p>Through our CSR initiatives, we focus:</p> <ul style="list-style-type: none"><li>On initiatives in education, skill development, healthcare and community welfare, preservation of heritage and wildlife</li><li>Support for underserved and marginalised communities through targeted programmes</li><li>Alignment of CSR efforts with national development priorities</li><li>Contribution to global development goals through sustained social impact initiatives</li></ul> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 222</a>”.</p> | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>Stronger community support</li><li>Smoothen operational execution and project continuity</li><li>Enhanced brand value and stakeholder trust</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>Risk of community protests and stakeholder opposition</li><li>Project delays affecting timelines and costs</li><li>Reputational harm impacting long-term business value</li></ul>               |
| 9.     | Risk Management and Business Continuity                  | Risk                       | <p><b>Risk:</b></p> <p>In a rapidly evolving technology environment, insufficiently integrated risk identification and oversight may result in emerging ESG, cyber, data privacy, and technology risks being inadequately assessed or managed, potentially affecting operational resilience, regulatory compliance and enterprise value over the short, medium, and long-term.</p> | <p>We integrate ESG risks into our Enterprise Risk Management (ERM) framework to assess climate risks, regulatory challenges, and cybersecurity threats, ensuring business resilience and continuity.</p> <p>Enhancing detection systems, protocols, tools and processes - maintain uninterrupted business operations, in case of any disruptions or outages.</p> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 262</a>”.</p>                                                                                                                 | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>Reduced disruption related losses</li><li>Enhanced operational resilience and business continuity</li><li>Increased investor confidence and trust</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>Operational downtime affecting service delivery</li><li>Revenue losses due to system or process disruptions</li><li>Increased recovery, remediation and incident response costs</li></ul> |
| 10.    | Corporate Governance                                     | Risk                       | <p><b>Risk:</b></p> <p>Weak governance may lead to inadequate oversight, conflicts of interest and poor decision making, increasing operational, compliance, and value erosion risks.</p>                                                                                                                                                                                          | <p>A strong and effective board or leadership oversight aligning with company’s vision, mission, and business goals boosts investor confidence, lowers capital costs and promotes transparency in business operations and disclosures. Good governance strengthens company’s position in the external environment, while poor governance results in compliance costs and administrative burdens, leading to stiffness in business growth.</p> <p>For more details refer “<a href="#">ESG Report FY 2025-26, Page 234</a>”.</p>                                     | <p><b>Positive:</b></p> <ul style="list-style-type: none"><li>Improved access to capital and financing</li><li>Enhanced stakeholder and investor trust</li></ul> <p><b>Negative:</b></p> <ul style="list-style-type: none"><li>Regulatory actions and compliance penalties</li><li>Strategic decision failures impacting long-term value</li></ul>                                                                                                                                |

| S. No. | Material Issues Identified     | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                 |
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| 11.    | Business Ethics and Compliance | Risk                       | <b>Risk:</b><br>Ethical misconduct, bribery, or regulatory non-compliance may result in financial penalties, legal exposure, loss of stakeholder trust, and reputational damage, adversely affecting business continuity and long-term value.                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"><li>Zero-tolerance Ethics, Whistleblower &amp; anti-corruption framework, supported by a comprehensive Code of Conduct, to ensure ethical behaviour and regulatory compliance</li><li>Strong governance and compliance oversight to prevent misconduct, mitigate legal and reputational risks, and strengthen stakeholder trust</li><li>Effective compliance controls to reduce exposure to fines, litigation, contract losses and value erosion, thereby protecting long-term enterprise value</li></ul> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 252”</a>.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Reduced compliance-related losses and risk exposure</li><li>Stronger credibility with regulators, customers, and investors</li><li>Lower ongoing compliance and control costs</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Regulatory fines and legal costs.</li><li>Reputational damage affecting long-term enterprise value</li></ul>                             |
| 12.    | Innovation Management          | Opportunity                | <b>Opportunity:</b><br>Innovation enables new products, process efficiency, and market expansion - In the current fast-paced evolving environment, being at the competitive edge encourages companies to accelerate product / service development and develop new service lines. Being agile in innovating and automating digital transformation optimises costs and drives customer satisfaction. However, innovation has its own risks of failure and unproven tech disruptions, therefore, it is essential to invest meaningfully in R&D and innovation management. | <p>We integrate cutting-edge technologies such as AI, automation and digital transformation to enhance operational efficiency, sustainability, and customer experience. Our focus on continuous innovation strengthens our market leadership.</p> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 300”</a>.</p>                                                                                                                                                                                                                                                                                           | <b>Positive:</b> <ul style="list-style-type: none"><li>New revenue streams and market expansion</li><li>Operational efficiency and productivity gains</li><li>Competitive differentiation and long-term growth</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Obsolescence risk impacting product relevance and revenue potential</li><li>Foregone market opportunities leading to reduced growth and market share</li></ul> |

| S. No. | Material Issues Identified             | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                             |
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| 13.    | Client Value and Customer Satisfaction | R / O                      | <b>Opportunity:</b><br>Consistent value creation for clients and high customer satisfaction support revenue stability, repeat business, client retention, cross selling opportunities and long-term enterprise value.<br><b>Risk:</b><br>Declining customer satisfaction may increase service remediation costs, weaken client trust and loyalty and lead to customer attrition or revenue concentration risks, adversely affecting revenue predictability, growth, and long-term financial performance. | <p>We focus on delivering consistent customer value and satisfaction through strong service quality standards, customer centric delivery models and continuous engagement mechanisms.</p> <p>Risks relating to customer satisfaction are mitigated through structured customer feedback and grievance redressal mechanisms, regular service reviews and corrective action processes to address issues in a timely manner. Strong governance, data protection practices and adherence to contractual and regulatory requirements further support trust, service reliability, and long-term customer relationships. A dedicated customer success team focusing on customer feedback process and improvement in customer satisfaction has been formed since last 12 months.</p> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 300”</a>.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Repeat sales and long-term revenue stability</li><li>Ability to command price premiums</li><li>Strong customer loyalty and retention</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Higher warranty and service remediation costs</li><li>Loss of contracts and reduced market position</li></ul> |

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| S. No. | Material Issues Identified                            | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                          | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                                                                                                                                                    |
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| 14.    | Information Security, Cybersecurity, and Data Privacy | Risk                       | <b>Risk:</b><br>Cyber incidents, data breaches, or privacy failures can disrupt operations, expose the Company to regulatory penalties and legal liabilities, increase compliance and remediation costs, and erode customer trust and brand reputation, negatively impacting operational efficiency and growth.                                                         | <ul style="list-style-type: none"><li>Protection of information assets, digital systems, and customer data through a robust information security and cybersecurity framework, supported by defined policies, controls, and governance mechanism</li><li>Deployment of advanced cybersecurity tools, including AI driven threat detection, and compliance with applicable global and local data protection regulations</li><li>Continuous risk mitigation measures, including real time monitoring, secure access management, periodic risk assessments, and secure data handling practices</li><li>Ongoing employee training and awareness programmes to strengthen cyber hygiene and data privacy compliance</li><li>Strong oversight mechanisms, including periodic audits and incident response protocols, to safeguard data confidentiality, integrity, and availability and reduce the risk of cyber incidents, data breaches, and regulatory non-compliance</li></ul> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 284”</a>.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Reduced loss exposure from cyber and data incidents</li><li>Strengthened client trust and confidence</li><li>Improved business continuity and service reliability</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Breach response, remediation, and recovery costs</li><li>Regulatory penalties and litigation exposure</li><li>Operational downtime and productivity losses</li></ul>                    |
| 15.    | Sustainable Value Chain Management                    | R / O                      | <b>Risk:</b><br>Environmental, labour, or ethical lapses within the supplier base may create indirect operational, compliance, reputational, and continuity risks across the value chain.<br><br><b>Opportunity:</b><br>Responsible sourcing and supplier ESG integration strengthen supply chain resilience, transparency, traceability, and long-term value creation. | <p>We implement sustainable and responsible value chain management practices through strengthened compliance mechanisms, supply chain audits, green procurement, and responsible business relationships. Our approach promotes responsible sourcing, ethical supplier practices, and ESG compliance across the supply chain.</p> <p>Through sustainable procurement practices, regular supplier audits, and structured supplier engagement programmes, we enhance resource efficiency and optimise the use of resources across the value chain in a responsible and sustainable manner, driving accountability and long-term value.</p> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 215”</a>.</p>                                                                                                                                                                                                                                                                                                                                     | <b>Positive:</b> <ul style="list-style-type: none"><li>More resilient and reliable supply base</li><li>Lower exposure to ESG, compliance, and continuity risks</li><li>Preferred customer status with responsible suppliers</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Supply disruptions affecting operations and delivery</li><li>Higher compliance and supplier management costs</li><li>Reputational risks arising from supplier ESG failures</li></ul> |

| S. No. | Material Issues Identified       | Risk / Opportunity (R / O) | Rationale for identifying the risk/opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Management Approach (Risk Mitigation / Opportunity Realisation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Financial implications of the risk or opportunity (Indicate positive or negative implications)                                                                                                                                                                                                                                                             |
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| 16.    | Responsible AI and AI Governance | R / O                      | <b>Opportunity:</b><br>Strong AI governance and responsible AI deployment enhance productivity, decision-making, and service quality while mitigating technology, compliance, and reputational risks, thereby protecting enterprise value and enabling sustainable growth amid evolving AI regulations.<br><br><b>Risk:</b><br>Uncertainties in AI and GenAI adoption—pace, scale, regulation, and return on investment—may delay customer programmes or, conversely, disrupt delivery models, pricing, and contracts if adoption accelerates <ul style="list-style-type: none"><li>Impact on workforce requirements, associated reskilling, talent availability, and change management</li><li>Evolving AI regulation, IP protection, data privacy, and cybersecurity requirements may impact compliance requirements</li><li>Potential exposure to vulnerabilities in the evolving ecosystem (data, IP, governance, etc.)</li></ul> | <p>Investment into AI tools and technologies, and updating and enhancing pricing, delivery models and contractual frameworks.</p> <p>Role-based training and awareness programmes have been instituted to strengthen AI literacy and promote responsible development, deployment, and use of AI and GenAI tools and platforms.</p> <p>Ongoing monitoring of regulatory, legal, and ethical developments related to AI is undertaken to support timely compliance, adapt governance practices, and enhance risk responsiveness in a rapidly evolving external environment.</p> <p>PSL has established a comprehensive AI Risk Management and Governance framework, supported by ISO/IEC 42001 certification.</p> <p>Responsible AI policies, aligned with recognised global standards, have been implemented with centralised oversight and clearly defined accountability mechanisms to ensure consistent governance across business units and delivery environments.</p> <p>The Company has strengthened data protection, cybersecurity, and intellectual property controls across AI ecosystems, including safeguards covering third-party platforms and tools.</p> <p>For more details refer <a href="#">“ESG Report FY 2025-26, Page 297”</a>.</p> | <b>Positive:</b> <ul style="list-style-type: none"><li>Productivity gains and operational efficiency</li><li>Improved decision making and innovation capability</li></ul> <b>Negative:</b> <ul style="list-style-type: none"><li>Increased compliance and governance costs</li><li>Errors, reputational damage, and legal or regulatory exposure</li></ul> |

Section B: Management and Process Disclosures

| Principle and Description                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Principle 1:</b> Business should conduct and govern themselves with Ethics, Transparency and Accountability.                                                                  |
| <b>Principle 2:</b> Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.                                     |
| <b>Principle 3:</b> Businesses should promote the well-being of all employees.                                                                                                   |
| <b>Principle 4:</b> Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised. |
| <b>Principle 5:</b> Businesses should respect and promote human rights.                                                                                                          |
| <b>Principle 6:</b> Business should respect, protect, and make efforts to restore the environment.                                                                               |
| <b>Principle 7:</b> Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.                                                  |
| <b>Principle 8:</b> Businesses should support inclusive growth and equitable development.                                                                                        |
| <b>Principle 9:</b> Businesses should engage with and provide value to their customers and consumers in a responsible manner.                                                    |

| Sr. No. | Disclosure Question                                                                                                                                                                                                                                            | P1                                                                                                                                                                                                                                                                                                                                                                                                                    | P2                                                                                                                                                                       | P3                                                                                                                                                                                                                                                                                                           | P4                                                                                                                                                                                                                                                                                                                                                                                                                                                     | P5                                                                                                                                                                                                         | P6                                                                                                                                                                                                 | P7                                                                                                                                                | P8                                                                                                                                 | P9                                                                                                                                                                                                                                                                           |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Policy and management processes<br>a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)                                                                                                             | Yes                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes                                                                                                                                                                      | Yes                                                                                                                                                                                                                                                                                                          | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                                                                                                                                                                                                        | Yes                                                                                                                                                                                                | Yes                                                                                                                                               | Yes                                                                                                                                | Yes                                                                                                                                                                                                                                                                          |
|         | b. Has the policy been approved by the Board? (Yes / No)                                                                                                                                                                                                       | Yes                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes                                                                                                                                                                      | Yes                                                                                                                                                                                                                                                                                                          | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                                                                                                                                                                                                        | Yes                                                                                                                                                                                                | Yes                                                                                                                                               | Yes                                                                                                                                | Yes                                                                                                                                                                                                                                                                          |
|         | c. Web Link of the Policies, if available                                                                                                                                                                                                                      | Refer to our <a href="#">Code of Conduct (CoC)</a><br><a href="#">Ethics Policy</a><br><a href="#">Whistleblower Policy</a><br><a href="#">Global Anti-Corruption and Anti-Bribery Policy</a><br><a href="#">Group Corporate Tax Strategy</a><br><a href="#">Responsible AI Policy</a><br><a href="#">Code of Conduct — Prevention of Insider Trading Policy</a><br><a href="#">Related Party Transactions Policy</a> | Refer to our <a href="#">Vendor Code of Conduct</a><br><a href="#">Code of Conduct (CoC)</a><br><a href="#">EHS Policy</a><br><a href="#">ESG Policy</a>                 | Refer to <a href="#">our</a> <a href="#">EHS Policy</a><br><a href="#">ESG Policy</a><br><a href="#">Global Policy on Anti- Harassment and Prevention of Discrimination</a><br><a href="#">Anti-Human Trafficking Policy</a><br><a href="#">Code of Conduct (CoC)</a><br><a href="#">Human Rights Policy</a> | Refer to our <a href="#">CSR Policy</a><br><a href="#">Related Party Transactions Policy</a><br><a href="#">Policy for Determination of Materiality of Event / Information</a><br><a href="#">Dividend distribution Policy</a><br><a href="#">Code of Fair disclosure</a><br><a href="#">Code of Conduct (CoC)</a><br><a href="#">Whistleblower Policy</a><br><a href="#">Vendor Code of Conduct</a><br><a href="#">Diversity and Inclusion Policy</a> | Refer to our <a href="#">Anti-Human Trafficking Policy</a><br><a href="#">Diversity and Inclusion Policy</a><br><a href="#">Human Rights Policy</a><br><a href="#">Equal Employment Opportunity Policy</a> | Refer to our <a href="#">EHS Policy</a><br><a href="#">ESG Policy</a><br><a href="#">Vendor Code of Conduct</a>                                                                                    | Refer to our <a href="#">Code of Conduct</a><br><a href="#">Global Anti-Corruption and Anti-Bribery Policy</a><br><a href="#">Lobbying Policy</a> | Refer to our <a href="#">CSR Policy</a><br><a href="#">Vendor Code of Conduct</a><br><a href="#">ESG Policy</a>                    | Refer to our <a href="#">Code of Conduct (CoC)</a><br><a href="#">Privacy Policy</a><br><a href="#">Information Security Policy</a><br><a href="#">Global Anti-Corruption and Anti-Bribery Policy</a><br><a href="#">Responsible AI Policy</a><br><a href="#">ERM Policy</a> |
| 2.      | Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                       | Yes                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes                                                                                                                                                                      | Yes                                                                                                                                                                                                                                                                                                          | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                                                                                                                                                                                                        | Yes                                                                                                                                                                                                | Yes                                                                                                                                               | Yes                                                                                                                                | Yes                                                                                                                                                                                                                                                                          |
| 3.      | Do the enlisted policies extend to your value chain partners? (Yes / No)                                                                                                                                                                                       | Yes                                                                                                                                                                                                                                                                                                                                                                                                                   | Yes                                                                                                                                                                      | Yes                                                                                                                                                                                                                                                                                                          | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                                                                                                                                                                                                        | Yes                                                                                                                                                                                                | Yes                                                                                                                                               | Yes                                                                                                                                | Yes                                                                                                                                                                                                                                                                          |
| 4.      | Name of the national and international codes / certifications / labels / standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | GRI standards<br>UNGC Principles<br>UN Guiding Principles on Business and Human Rights (UNGPs)<br>OECD Principles of Corporate Governance                                                                                                                                                                                                                                                                             | GRI standards<br>UN SDGs<br>UNGC Principles<br>ISO 14001:2015<br>ISO 45001:2018<br>ISO 9001:2015<br>ISO 13485:2016<br>ISO 27001:2022<br>CMMI for Dev2.0 Maturity Level 5 | GRI standards,<br>UNGC Principles<br>ILO core Conventions<br>ISO 9001:2015<br>ISO 45001:2018                                                                                                                                                                                                                 | GRI standards<br>OECD Guidelines<br>UN Guiding Principles on Business and Human Rights (UNGPs)<br>ISO 9001:2015                                                                                                                                                                                                                                                                                                                                        | GRI standards<br>UNGC principles<br>Principles of Corporate Governance<br>ILO Core Conventions<br>UN Guiding Principles on Business and Human Rights (UNGPs)                                               | ISO 14001:2015<br>ISO14068 Carbon Neutrality<br>GHG Protocol<br>Energy Star / Green building certifications (BIS / LEED)<br>SBTi Net Zero commitment<br>UNGC principles<br>CDP<br>TCFD<br>UN SDG's | Principles of Corporate Governance<br>UNGC principles<br>OECD Guidelines<br>Companies Act, 2013                                                   | GRI standards, CSR disclosures pursuant to Section 135 of the Companies Act, 2013<br>UN SDGs<br>OECD guidelines<br>UNGC principles | GRI Standards, ISO 27001:2022<br>ISO 27017:2015<br>System and Organisation Controls (SOC) 2 Type 2<br>ISO 42001:2023<br>ISO 27701:2019 ISO 27018:2019<br>ISO 22301 – Business Continuity Management                                                                          |

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

ESG goals and targets are reviewed on an annual basis as part of the Company’s management approach. Targets achieved during FY2026 have been integrated into ongoing year-on-year commitments to ensure sustained performance and continuous improvement. In parallel, new targets for FY2027 have been defined to reflect evolving business priorities, regulatory developments and emerging disclosure requirements. These targets are reviewed by the Stakeholders’ Relationship and ESG Committee of the Board, and formal approval is obtained, ensuring continued oversight, accountability and reinforcement of the Company’s commitment to ongoing improvement.

| ESG Goals FY 2025-26                                                                                                            |                                                                                                                                                                                                                                      | ESG Goals FY 2026-27 |  |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--|
| Environmental Goals                                                                                                             |                                                                                                                                                                                                                                      |                      |  |
| Climate Action Goals                                                                                                            |                                                                                                                                                                                                                                      |                      |  |
| Maintain carbon neutrality across Scope 1 and Scope 2 emissions annually                                                        | Maintain carbon neutrality across Scope 1 and Scope 2 emissions annually                                                                                                                                                             |                      |  |
| To source 100% of electricity from renewable energy for all owned facilities by FY2026                                          | Short Term Target: To source 100% of electricity from renewable energy for all India owned facilities by FY2027<br><br>Long-term Target: To increase renewable energy sourcing to 80% for all locations in India by FY2034           |                      |  |
| Reduce absolute scope 1 and 2, 3 emissions by 54.6% by FY2034 from a FY2024 base year (as per SBTi approved targets)            | Near Term Target: Reduce absolute Scope 1 and 2, 3 emissions by 54.6% by FY2034 from a FY 2024-25 base year (as per SBTi validated and approved targets)                                                                             |                      |  |
| Achieve Net-zero greenhouse gas emissions across the value chain by FY2050                                                      | Long-term Target: Achieve Net-Zero greenhouse gas emissions across value chain by FY2050 (as per SBTi validated and approved targets)                                                                                                |                      |  |
| Water Stewardship                                                                                                               |                                                                                                                                                                                                                                      |                      |  |
| Reduce 5% freshwater consumption and achieve 100% wastewater recycling in owned campuses Y-o-Y                                  | Short-term Target: Reduce freshwater consumption by 5% Year-on-Year (YoY) across all owned campuses in India<br><br>Long-term target: Achieve and maintain 100% recycling of wastewater across all owned facilities in India by 2030 |                      |  |
| Waste Management                                                                                                                |                                                                                                                                                                                                                                      |                      |  |
| Reduce waste sent to landfill at owned campuses and achieve a 90% recycling Year-on-Year (YoY)                                  | Zero Waste to Landfill (ZWL) Certification for 100% owned facilities by FY2027                                                                                                                                                       |                      |  |
| Social Goals                                                                                                                    |                                                                                                                                                                                                                                      |                      |  |
| Inclusive workforce                                                                                                             |                                                                                                                                                                                                                                      |                      |  |
| Aim for 35% gender diversity by FY2030                                                                                          | Aim to improve gender diversity by at least 0.5% Year-on-Year (YoY) and achieve 35% by FY2040                                                                                                                                        |                      |  |
| Include people of all genders, ethnicities, sexual preferences, religions and specially abled persons in our diverse workplaces | Include people of all genders, ethnicities, sexual preferences, religions and specially abled persons in our diverse workplaces                                                                                                      |                      |  |
| Employee Health and Safety                                                                                                      |                                                                                                                                                                                                                                      |                      |  |
| Maintain zero workplace accidents Year-on-Year (YoY)                                                                            | Maintain zero workplace accidents Year-on-Year (YoY)                                                                                                                                                                                 |                      |  |
| Ensure work-life harmony to achieve professional and personal goals                                                             | Ensure work-life harmony to achieve professional and personal goals                                                                                                                                                                  |                      |  |
| Implement holistic well-being initiatives focusing on physical, social, financial and emotional health                          | Implement holistic well-being initiatives focusing on physical, social, financial and emotional health                                                                                                                               |                      |  |

| ESG Goals FY 2025-26                                                                                                                                           |  | ESG Goals FY 2026-27                                                                                                                                           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Value Chain Sustainability                                                                                                                                     |  |                                                                                                                                                                |  |
| Value chain disclosure for partners constituting 2% or more of purchases and sales (up to a total of 75%) by FY2026                                            |  | Value chain disclosure for partners constituting 2% or more of purchases and sales (up to a total of 75%) by FY2027                                            |  |
| Sustainable Livelihood                                                                                                                                         |  |                                                                                                                                                                |  |
| Touch 55,000 plus lives to deliver high-impact programmes in Education, Health care, Community Development and Preservation of heritage and wildlife by FY2026 |  | Touch 60,000 plus lives to deliver high-impact programmes in Education, Health care, Community Development and Preservation of heritage and wildlife by FY2027 |  |
| Attract and Nurture Talent                                                                                                                                     |  |                                                                                                                                                                |  |
| Achieve learning coverage of 92%                                                                                                                               |  | Achieve learning coverage of 92%                                                                                                                               |  |
| Nurture long-term employees to get them ready for senior management roles                                                                                      |  | Nurture long-term employees to get them ready for senior management roles                                                                                      |  |
| Ensure a healthy mix of internal and external talent                                                                                                           |  | Ensure a healthy mix of internal and external talent                                                                                                           |  |
| Governance Goals                                                                                                                                               |  |                                                                                                                                                                |  |
| Ethical Conduct                                                                                                                                                |  |                                                                                                                                                                |  |
| 100% Training in Code of Conduct                                                                                                                               |  | 100% Training in Code of Conduct                                                                                                                               |  |
| Zero tolerance for unethical and non-compliant behaviour                                                                                                       |  | Zero tolerance for unethical and non-compliant behaviour                                                                                                       |  |
| Risk and Compliance                                                                                                                                            |  |                                                                                                                                                                |  |
| To be recognised as industry leader in information security and cloud practices                                                                                |  | To be recognised as industry leader in information security and cloud practices                                                                                |  |
| Use information governance to effectively manage data privacy and security-related risks                                                                       |  | Use information governance to effectively manage data privacy and security-related risks                                                                       |  |
| Human Rights                                                                                                                                                   |  |                                                                                                                                                                |  |
| Protect Human rights of all employees across all locations Practice “One Persistent, One Family”                                                               |  | Protect Human rights of 100% of employees across all locations in line with Human Rights Policy, guided by our “One Persistent, One Family” principle          |  |

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

We are steadily advancing toward our ESG goals, guided by a clear vision and measurable actions. Our progress reflects our commitment to creating long-term value for all stakeholders—people, planet, and partners.

| ESG Goals Progress FY 2025-26                                                          |                                                                                                                         |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Environmental Goals                                                                    |                                                                                                                         |
| Climate Action Goals                                                                   | Performance                                                                                                             |
| Maintain carbon neutrality across Scope 1 and Scope 2 emissions annually               | Carbon neutrality (Scope 1, 2 & 3) achieved for the third consecutive year in line with ISO 14068-1:2023                |
| To source 100% of electricity from renewable energy for all owned facilities by FY2026 | Renewable energy share:<br>Owned India facilities – 96.54%<br>All India locations – 76.70%<br>Global locations – 68.22% |

| ESG Goals Progress FY 2025-26                                                                                                                                  |                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| Reduce absolute Scope 1, 2 & 3 emissions by 54.6% by FY2034 from FY 2024-25 base year (as per SBTi validated & approved targets)                               | 62.90% reduction   Absolute Scope 1, 2 & 3 (market-based) emissions from FY2024 baseline         |
| Achieve Net-zero greenhouse gas emissions across the value chain by FY2050                                                                                     | 20.20% reduction   Absolute Scope 1, 2 & 3 (location-based) emissions from FY2024 baseline       |
|                                                                                                                                                                | 42,360 trees planted, 199,190 cumulative total trees                                             |
| Water Stewardship Goals                                                                                                                                        | Performance                                                                                      |
| Reduce 5% freshwater consumption and achieve 100% wastewater recycling in owned campuses Year-on-Year (YoY)                                                    | 21.41% of freshwater consumption reduced from FY2024 baseline                                    |
|                                                                                                                                                                | 11.01% reduction in water consumption from the previous year                                     |
|                                                                                                                                                                | 52% of treated wastewater in India-based owned campuses is reused within facilities              |
|                                                                                                                                                                | 100% wastewater recycling achieved across owned campuses in India                                |
| Waste Management Goals                                                                                                                                         | Performance                                                                                      |
| Reduce waste sent to landfill at owned campuses and achieve a 90% recycling Year-on-Year (YoY)                                                                 | 96.21% waste recycled                                                                            |
|                                                                                                                                                                | Achieved Zero Waste to Landfill (ZWL) for 6 India owned locations                                |
| Social Goals                                                                                                                                                   |                                                                                                  |
| Inclusive workforce                                                                                                                                            | Performance                                                                                      |
| Aim to improve gender diversity by at least 0.5% Year-on-Year (YoY) and achieve 35% by FY2040                                                                  | 29.63% Women in workforce                                                                        |
|                                                                                                                                                                | 12.51% Women in leadership roles                                                                 |
| Include people of all genders, ethnicities, sexual preferences, religions and specially abled persons in our diverse workplaces                                | 58 Specially abled people                                                                        |
|                                                                                                                                                                | 64 Nationalities                                                                                 |
| Employee Health and Safety                                                                                                                                     | Performance                                                                                      |
| Maintain zero workplace accidents Year-on-Year (YoY)                                                                                                           | Zero Accidents                                                                                   |
| Ensure work-life harmony to achieve professional and personal goals                                                                                            | 577 Events around fitness, health, women in tech and work-life balance                           |
| Implement holistic well-being initiatives focusing on physical, social, financial and emotional health                                                         | 106,535 participants took part in Well-being initiatives                                         |
| Value Chain Sustainability                                                                                                                                     | Performance                                                                                      |
| Value chain disclosure for partners constituting 2% or more of purchases and sales (up to a total of 75%) by FY2026                                            | The value chain reporting process has been established in accordance with SEBI BRSR requirements |
| Sustainable Livelihood                                                                                                                                         | Performance                                                                                      |
| Touch 55,000 plus lives to deliver high-impact programmes in Education, Health care, Community Development and Preservation of heritage and wildlife by FY2026 | 68,097 Lives impacted through CSR programmes                                                     |
|                                                                                                                                                                | 10,296 Volunteers participated in ISR activities                                                 |
|                                                                                                                                                                | 11,683 Hours of volunteering in ISR activities                                                   |
| Attract and Nurture Talent                                                                                                                                     | Performance                                                                                      |
| Achieve 92% learning coverage year-on-year (YoY)                                                                                                               | 96.80% Learning coverage across workforce (FTE & Contractors)                                    |
|                                                                                                                                                                | 106.8 hours - Average Learning Hours per FTE                                                     |
| Nurture long-term employees to get them ready for senior management roles                                                                                      | 15.91% positions for leadership roles fulfilled internally                                       |
| Ensure a healthy mix of internal and external talent                                                                                                           |                                                                                                  |

| ESG Goals Progress FY 2025-26                                                                    |                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance Goals                                                                                 |                                                                                                                                                                                                                           |
| 100% Training in Code of Conduct                                                                 | 99.43% employees completed Code of Conduct training                                                                                                                                                                       |
| Zero tolerance for unethical and non-compliant behaviour                                         |                                                                                                                                                                                                                           |
| To be recognised as industry leader in information security and cloud practices                  | <ul style="list-style-type: none"><li>A (9.9) Risk Recon</li><li>790 (Advanced) Bitsight</li><li>A (100) Security Scorecard</li><li>ISO 27001, ISO 27701, ISO 22301, ISO 42001 and SOC 2 Type II certifications</li></ul> |
| Use information governance to effectively manage data privacy and security-related risks         |                                                                                                                                                                                                                           |
| Protect Human rights of all employees across all locations Practice “One Persistent, One Family” | Ethical practices, policies, systems and procedures audited                                                                                                                                                               |

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure). Refer to the [ESG Report](#) on pages 8 to 11 for Chairman and Managing Director. CEO, and leadership statements highlighting ESG related challenges, targets and achievements.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

|                           |                                |
|---------------------------|--------------------------------|
| Name of highest authority | Dr. Anand Suresh Deshpande     |
| Designation               | Chairman and Managing Director |
| DIN                       | 00005721                       |
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, the [Stakeholders' Relationship and ESG Committee](#) provides oversight of the Company's commitments to environmental sustainability, social responsibility and robust governance practices. The Committee plays a key role in guiding ESG strategy, monitoring progress against stated goals and ensuring accountability through appropriate policies, disclosures, and performance review mechanisms.

The current composition of the Stakeholders' Relationship and ESG Committee is as follows:

  - Mr. Arvind Goel, Chairman of the Committee and Independent Director (DIN: 02300813)
  - Ms. Avani Davda, Independent Director (DIN: 07504739)
  - Dr. Anand Deshpande, Chairman and Managing Director (DIN 00005721)
  - Mr. Vinit Teredesai, Executive Director and Chief Financial Officer (DIN 03293917)
10. Details of Review of NGRBCs by the Company:

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| Subject for Review                                                                                              | Indicate whether review was undertaken by Director (A) / Committee of the Board (B) / Any other Committee (C)                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    |    |    |    |    |    |
|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                 | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against the above policies and follow up action                                                     | Yes, key functional heads and senior management conduct an annual review of the Company's policies. Following review and approval by the Board of Directors, any revised policies are communicated to relevant stakeholders through appropriate channels. Performance against these policies is periodically reviewed by the following Board level committees: <ul style="list-style-type: none"><li>Stakeholders' Relationship and ESG Committee</li><li>Risk Management Committee</li><li>CSR Committee</li><li>Audit Committee</li></ul> |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | We comply with all applicable laws and regulations at every location where we operate.<br>Refer to <a href="#">Corporate Governance Report</a> .                                                                                                                                                                                                                                                                                                                                                                                            |    |    |    |    |    |    |    |    |

| Subject for Review                                                                                             | Frequency (Annually / Half yearly / Quarterly / Any other - please specify) |    |    |    |    |    |    |    |    |
|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
|                                                                                                                | P1                                                                          | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action                                                        | Quarterly                                                                   |    |    |    |    |    |    |    |    |
| Compliance with statutory requirement of relevance to the principles, and rectification of any non-compliances | Quarterly                                                                   |    |    |    |    |    |    |    |    |

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes / No) to provide name of agency                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Note: Independent assessments of the Company's policies have been conducted by an external agency, Ernst & Young LLP. In addition, external third-party agencies review and audit the Company's policies as part of periodic management system audits such as ISO 14001, ISO 45001, ISO 14068, ISO 27001, ISO 27017, ISO 27701, ISO 27018, ISO 9001, SOC2, BRSR assurance, LEED certification, Cyber Security and Data privacy audits.<br>During these audits and assessments, the auditors evaluate the effectiveness of relevant policies by examining governance structures, procedures, action plans, controls and related implementation mechanisms. |     |     |     |     |     |     |     |     |     |

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

This space is intentionally kept blank.

|                                                                                                                                   | P1                                                                                         | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| The entity does not consider the principles material to its business (Yes / No)                                                   | Not Applicable, as the Company's policies comprehensively address all relevant principles. |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes / No) |                                                                                            |    |    |    |    |    |    |    |    |
| The entity does not have the financial or / human and technical resources available for the task (Yes / No)                       |                                                                                            |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes / No)                                                                    |                                                                                            |    |    |    |    |    |    |    |    |
| Any other reason (please specify)                                                                                                 |                                                                                            |    |    |    |    |    |    |    |    |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

| Segment                           | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors                | 9                                                      | Annual Code of Conduct declaration by BOD and KMP. The <a href="#">Code of Conduct (CoC)</a> is a Policy of the Company which is circulated annually to all Directors and Employees as an annual declaration taken from the Directors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 100%                                                                       |
| Key Managerial Personnel          | 9                                                      | <p>The Board of Directors receive trainings and informative sessions on various topics throughout the year such as Risk Management, geopolitical issues, AI, ESG, amendments to statutes applicable to the Company such as Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Foreign Exchange Management, Mergers and Acquisitions and Taxations Laws in geographies where the Company operates.</p> <p>In addition to regular trainings, new Directors joining the Board are given a detailed Familiarisation Programme covering the Organogram, BU Head Introductions and important documents such as the Memorandum of Association (MoA) and Articles of Association (AoA) of the Company as a part of the induction kit.</p> <p>Principle 1 – Ethics, Transparency &amp; Accountability</p> <p>Principle 2 – Sustainable Goods &amp; Services</p> <p>Principle 4 – Stakeholder Engagement</p> <p>Principle 6 – Environment</p> <p>Principle 7 – Policy Advocacy</p>                                                                                                                                                                                                                                     | 100%                                                                       |
| Employees other than BoD and KMPs | 5                                                      | <p>The mandatory employee training programme covers key topics aligned with multiple BRSR Principles, including ethics and governance, employee well-being, human rights, health and safety, and environmental responsibility (Principles 1, 3, 5, and 6). Through structured online modules and annual employee attestation, the programme strengthens awareness, ensures consistent understanding of organisational policies and reinforces compliance with applicable laws and internal standards. This training enables employees to uphold responsible business conduct in their day-to-day roles, mitigates ethical, safety, and human-rights-related risks, and supports the creation of a responsible workplace culture across all global operations.</p> <p>Topics covered under the training include:</p> <ul style="list-style-type: none"><li>• Code of Conduct (Principle 1 – Ethics, Transparency and Accountability)</li><li>• Human Trafficking and Modern Slavery (Principle 5 – Human Rights)</li><li>• Safety at the Workplace (Principle 3 – Employee Well-being)</li><li>• Environmental, Health and Safety (Principles 3 &amp; 6 – Employee Well-being and Environment)</li><li>• Human Rights (Principle 5 – Human Rights)</li></ul> | 99.43%                                                                     |
| Workers                           |                                                        | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Not Applicable                                                             |

Note: Our objective is to achieve 100% Code of Conduct (CoC) training coverage across the organisation. To support this goal, we are implementing enhanced system level controls and monitoring mechanisms to improve completion rates and ensure timely compliance.

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by

the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

None. During FY 2025–26, the Company, including its Directors and Key Managerial Personnel (KMPs), did not incur any monetary or non-monetary fines, penalties, punishments, awards, compounding fees, or settlement amounts in any proceedings with regulators, law enforcement agencies, or judicial bodies.

| Monetary        |                 |                                                                       |                 |                   |                                          |
|-----------------|-----------------|-----------------------------------------------------------------------|-----------------|-------------------|------------------------------------------|
| Type            | NGRBC Principle | Name of the regulatory / enforcement agencies / judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes / No) |
| Penalty / Fine  |                 |                                                                       | Nil             |                   |                                          |
| Settlement      |                 |                                                                       | Nil             |                   |                                          |
| Compounding fee |                 |                                                                       | Nil             |                   |                                          |
| Non- Monetary   |                 |                                                                       |                 |                   |                                          |
| Imprisonment    |                 |                                                                       | Nil             |                   |                                          |
| Punishment      |                 |                                                                       | Nil             |                   |                                          |

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

| Case Details | Name of the regulatory / enforcement agencies / judicial institutions |
|--------------|-----------------------------------------------------------------------|
|              | Not Applicable                                                        |

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

Yes. Persistent Systems has a Global Anti-Corruption and Anti-Bribery Policy in place. The company is committed to preventing corruption, bribery, fraud and other unethical business practices across all its global operations. This commitment is aligned with Persistent’s core principles of conducting business with honesty, integrity and the highest ethical standards. The policy strictly prohibits engaging in, supporting, or being associated with corrupt practices in any form and is applicable to all employees, directors and relevant third parties. For more details refer to the [Global Anti-Corruption and Anti-Bribery Policy](#).

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

|           | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
| Directors | 0          | 0          |
| KMPs      | 0          | 0          |
| Employees | 0          | 0          |

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

|                                                                                              | FY 2025-26 |         | FY 2024-25 |         |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
|                                                                                              | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0          | None    | 0          | None    |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0          | None    | 0          | None    |

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by

regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest  
Not Applicable. No Complaints were received during the FY 2025-26.

8. Number of days of accounts payables (Accounts payable \*365) / Cost of goods / services procured) in the following format:

|                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 34 days    | 32 days    |

9. Open-ness of business  
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

| Parameter                  | Metrics                                                                                  | FY 2025-26 | FY 2024-25 |
|----------------------------|------------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | None       | None       |
|                            | b. Number of trading houses where purchases are made from                                | None       | None       |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | None       | None       |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | None       | None       |
|                            | b. Number of dealers / distributors to whom sales are made                               | None       | None       |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | None       | None       |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | None       | None       |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | None       | None       |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | None       | None       |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | None       | None       |

The details in the above table have been computed based on consolidated financial statements of the Company.

Leadership Indicators

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

| Total number of awareness programmes held      | Topics / principles covered under the training                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes                                                                                                                             |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Virtual Webinar - 2 And Ongoing Online Webinar | <ul style="list-style-type: none"><li>Persistent’s ESG framework, ESG goals, and Supplier / Vendor Code of Conduct (Principle 1 – Ethics, integrity and accountability)</li><li>ESG fundamentals and sustainability integration (Principle 2 – Sustainable and responsible use of resources)</li><li>Occupational health &amp; safety, working conditions, and statutory compliance (Principle 3 – Employee and worker well-being)</li><li>Stakeholder engagement expectations for suppliers, including transparent communication, grievance redressal and collaboration to address ESG risks (Principle 4 – Stakeholder interests)</li><li>Human rights, fair labour practices and responsible sourcing (Principle 5 – Human rights)</li><li>Climate change awareness and value chain decarbonisation (Principle 6 – Environment protection and restoration)</li><li>GHG accounting processes and methodologies, (Principle 6 – Environment protection and restoration)</li><li>Energy, water, waste and circularity management (Principle 6 – Environment protection and restoration)</li></ul> | 75%<br><br>ESG awareness programmes were conducted for supply chain partners representing approximately 75% of the total procurement spend, thereby ensuring coverage of a significant proportion of value chain partners by value of business. |

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

Yes.  
  
The Company obtains annual declarations, or declarations at such periodicity as may be prescribed, from its Board members. These disclosures form part of the Corporate Governance framework and are detailed in the Corporate Governance section of the [Annual Report](#).  
  
Refer: [Code of Conduct](#)

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable

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and safe.

We firmly believe in conducting affairs with the highest level of integrity and fairness. Our Vendor Code of Conduct ensures all Persistent Vendors shall conduct their business activities in full compliance with the applicable laws and regulations of their respective countries and in respect of their transactions while conducting business.

Essential Indicators

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

|       | FY 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | FY 2024-25 | Details of improvements in environmental and social impacts                                                                                                                                       |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D   | The Company allocates a defined portion of its R&D towards the design, development, and enhancement of solutions that improve the environmental and social performance of client products and processes. These investments focus on improving system efficiency, optimising operations, enhancing yield, reducing resource intensity, and enabling more sustainable and responsible outcomes across client value chains. Sustainability considerations, including ESG objectives, are increasingly embedded into the Company’s innovation roadmap and future technology offerings. |            |                                                                                                                                                                                                   |
| Capex | 1.82%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2.54%      | Capital investments in green infrastructure, energy efficient technologies, renewable energy, and electric vehicles contribute to the reduction of CO <sub>2</sub> e emissions across operations. |

2. Details on Sustainable Sourcing

a. Does the entity have procedures in place for sustainable sourcing?

Yes. Persistent Systems Limited has an end-to-end sustainable sourcing process, covering vendor screening, contract onboarding and ongoing supplier monitoring. Sustainability considerations are embedded into procurement through green procurement practices, assessment of environmental and social impacts prior to contract award, and integration of environmental and social clauses in supplier contracts. Suppliers are required to comply with the Company’s Vendor Code of Conduct, which outlines expectations on ethical business conduct, environmental protection, labour standards, health and safety and human rights. Persistent encourages suppliers to adopt responsible sourcing, waste reduction and energy-efficient operational practices.

In addition, Persistent undertakes regular supplier ESG engagement and assessments, including initiatives aligned with SEBI BRSR Core requirements, to build ESG awareness and promote responsible practices across the value chain. These assessments and capacity-building initiatives support the identification and management of sustainability-related risks. The Company also emphasises inclusive procurement by actively engaging local suppliers, including MSMEs, thereby supporting local economic development while strengthening supply chain resilience.

Refer [Vendor Code of Conduct](#)

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

Sustainable sourcing is integrated into procurement processes, with a strong focus on eco-certified materials. Over the past year, the AR PG facility in Pune underwent a complete refurbishment and about 85% of the furniture purchased was eco-certified, demonstrating consistently high adoption. The Company continues to work with suppliers to further increase eco-certified sourcing.

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

Not Applicable.

As a Software and IT consulting organisation, we do not manufacture physical products; hence, this question is Not Applicable to our business model. Nevertheless, we remain committed to minimising waste generated from our operations. We have established a comprehensive waste management system covering collection, segregation, storage and disposal. All waste generated from our facilities is recycled or disposed of through

authorised vendors in compliance with applicable legal and regulatory requirements. For more details refer [“ESG Report FY 2025-26, Page 127”](#).

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable.

Persistent Systems is a Software and IT consulting organisation that does not manufacture / import / sell regulated plastic packaging / EEE / batteries as an obligated producer.

Leadership Indicators

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

| NIC Code                                                                                                                                                                                                                                                                                                                                                                               | Name of Product / Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes / No) | Results communicated in public (Yes / No)<br>If yes, provide the web-link |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------|
| Not Applicable.                                                                                                                                                                                                                                                                                                                                                                        |                           |                                 |                                                                          |                                                             |                                                                           |
| As a Software and IT services organisation, our operations are primarily service oriented, and therefore the applicability of formal Life Cycle Assessments (LCA), is limited.                                                                                                                                                                                                         |                           |                                 |                                                                          |                                                             |                                                                           |
| However, life cycle considerations are applied where relevant to our business, particularly in the procurement of products and services for internal operations. We prioritise the procurement of end user devices with lower carbon footprints and follow green procurement best practices.                                                                                           |                           |                                 |                                                                          |                                                             |                                                                           |
| Our employees are trained on sustainability and are equipped to embed safety, privacy, and environmental responsibility into the solutions delivered to clients. Life cycle assessments for services are undertaken on a need basis, aligned with specific client requirements. We also plan to further strengthen and scale LCA related capabilities across our operations over time. |                           |                                 |                                                                          |                                                             |                                                                           |

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

| Name of Product / Service           | Description of the risk / concern                                                                                                                                                                                                                                                                                                                                                    | Action Taken                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Software and IT Consulting Services | No significant social or environmental risks identified, as the Company does not manufacture physical products. However, from a service life cycle perspective, the Company recognises that the primary environmental impact arises during the ‘use phase’, particularly through energy consumption associated with IT infrastructure, data processing and digital service delivery. | To mitigate these impacts, the Company has undertaken several measures, including increasing the share of renewable energy in its operations, implementing energy efficiency initiatives across facilities and IT infrastructure, and adopting efficient coding and optimisation practices that reduce computational intensity and iterations during the use phase. These actions collectively contribute to reducing energy consumption and associated emissions from service delivery. |

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

| Indicate input material                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Recycled or re-used input material to total material |                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | FY 2025-26<br>Current Financial Year                 | FY 2024-25<br>Previous Financial Year |
| Not Applicable.<br><br>Persistent Systems is a software and IT consulting organisation and does not manufacture any products. Accordingly, the requirement relating to recycled or reused input materials used in production is Not Applicable.<br><br>For service operations, input materials primarily comprise IT hardware, office infrastructure, consumables, and packaging materials. The Company promotes circularity through reuse, refurbishment and recycling of IT assets, responsible sourcing of office materials, and segregation and recycling of operational waste in compliance with applicable laws and regulations.<br><br>All electronic waste is recycled exclusively through authorised Pollution Control Board approved recyclers, with 100% of e waste directed towards recycling. Relevant waste and circularity metrics are disclosed under Principle 6 – Essential Indicators 9 and 10 of the BRSR. |                                                      |                                       |

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

|                                | FY 2025-26<br>Current Financial Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          |                 | FY 2024-25<br>Previous Financial Year |          |                 |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|---------------------------------------|----------|-----------------|
|                                | Re-used                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Recycled | Safely Disposed | Re-used                               | Recycled | Safely Disposed |
| Plastics (including packaging) | Not Applicable.<br><br>Persistent Systems is a software and IT consulting organisation and does not manufacture physical products. Accordingly, the requirement relating to end of life reclamation of products and packaging is not applicable.<br><br>For service operations, end-of-life material primarily relates to electronic equipment (IT assets) and limited operational packaging waste. All such waste is managed responsibly in accordance with applicable laws and regulations.<br><br>All electronic waste generated by the Company is recycled exclusively through authorised Pollution Control Board approved recyclers.<br><br>No products or packaging are reclaimed for reuse or disposal, as PSL does not sell physical goods.<br><br>Relevant waste management and recycling disclosures are provided under Principle 6 – Essential Indicators 9 and 10 of the BRSR. |          |                 |                                       |          |                 |
| E-waste                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                 |                                       |          |                 |
| Hazardous waste                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                 |                                       |          |                 |
| Other waste                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                 |                                       |          |                 |

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

| Indicate product category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Not Applicable.<br><br>Persistent Systems Limited is a software and IT consulting organisation and does not manufacture or sell physical products. Accordingly, the requirement relating to reclaimed products and their packaging materials as a percentage of products sold is Not Applicable.<br><br>For service operations, there are no products or associated packaging sold that require end-of-life reclamation. Materials generated at the end of the useful life of assets primarily relate to internal IT equipment, which is not sold as a product and hence is outside the scope of this disclosure.<br><br>All end-of-life electronic assets are managed responsibly and routed exclusively through authorised Pollution Control Board-approved recyclers, in compliance with applicable environmental laws and regulations. Relevant waste management and recycling practices are disclosed under Principle 6 – Essential Indicators 9 and 10 of the BRSR. |                                                                                                     |

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

We prioritise our people’s well-being by providing a safe, secure and healthy workplace. Our Environmental Health & Safety (EHS) Policy ensures regular safety training and necessary support. We aim to nurture physical and mental well-being, ensuring the health and safety of our associates while protecting community interests.

Essential Indicators

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

| % of employees covered by      |           |                  |           |                    |           |                    |           |                    |           |                     |           |
|--------------------------------|-----------|------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
|                                | Total (A) | Health insurance |           | Accident insurance |           | Maternity benefits |           | Paternity Benefits |           | Day Care facilities |           |
| Category                       |           | Number (B)       | % (B / A) | Number (C)         | % (C / A) | Number (D)         | % (D / A) | Number (E)         | % (E / A) | Number (F)          | % (F / A) |
| Permanent employees            |           |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                           | 17,195    | 17,195           | 100%      | 17,195             | 100%      | NA                 | NA        | 17,195             | 100%      | 17,195              | 100%      |
| Female                         | 7,406     | 7,406            | 100%      | 7,406              | 100%      | 7,406              | 100%      | NA                 | NA        | 7,406               | 100%      |
| Total                          | 24,601    | 24,601           | 100%      | 24,601             | 100%      | 7,406              | 30%       | 17,195             | 70%       | 24,601              | 100%      |
| Other than Permanent employees |           |                  |           |                    |           |                    |           |                    |           |                     |           |
| Not Applicable                 |           |                  |           |                    |           |                    |           |                    |           |                     |           |

Note: The above table includes benefits offered to permanent employees across global locations.

- In some countries, accident insurance is a voluntary cover or forms part of statutory social security
- In certain jurisdictions where group insurance cover is Not Applicable, a reimbursement model is followed
- Day care / childcare facilities are provided to employees in accordance with applicable local laws
- A hybrid work environment is also provided to support employees with childcare needs

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

Not Applicable

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

| Indicate input material                                                     | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 1.17%      | 1.72%      |

2. Details of retirement benefits, for Current FY and Previous Financial Year.

|  | FY 2025-26 | FY 2024-25 |
|--|------------|------------|
|--|------------|------------|

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| Benefits                | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y / N / NA) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y / N / NA) |
|-------------------------|----------------------------------------------------|------------------------------------------------|--------------------------------------------------------|----------------------------------------------------|------------------------------------------------|--------------------------------------------------------|
| PF                      | 100%                                               | Not Applicable                                 | Yes                                                    | 100%                                               | Not Applicable                                 | Yes                                                    |
| Gratuity                | 100%                                               |                                                | Yes                                                    | 100%                                               |                                                | Yes                                                    |
| ESI                     | 0.95%                                              |                                                | Yes                                                    | 0.72%                                              |                                                | Yes                                                    |
| Superannuation          | 4.56%                                              |                                                | Yes                                                    | 3.46%                                              |                                                | Yes                                                    |
| National Pension Scheme | 5.54%                                              |                                                | Yes                                                    | 4.54%                                              |                                                | Yes                                                    |

**Note:** The above table relates to India operations.

- ESI benefits are provided to non-permanent employees; 100% of eligible employees are covered under the ESI scheme

3. Accessibility of workplaces

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

Yes, Persistent Systems has a strong emphasis on accessibility and inclusion, with a focus on creating enablement friendly workplaces for persons with disabilities. The Company is committed to providing an inclusive, barrier free work environment and endeavours to ensure that its offices and premises are accessible in line with the Rights of Persons with Disabilities (RPwD) Act, 2016, and the Harmonised Guidelines issued thereunder.

Persistent offices are designed to accommodate the needs of persons with disabilities and include features such as accessible parking spaces, ramps at entry points, elevators, appropriate signage, disabled friendly restrooms, and height adjustable workstations, including provisions to support wheelchair users. Across all leased facilities, the Company ensures that accessibility requirements for persons with disabilities are duly addressed. In the digital environment, Persistent follows recognised accessibility standards and adheres to the Web Content Accessibility Guidelines (WCAG 2.0) to enhance accessibility of internal digital platforms. Where required, assistive technologies and reasonable accommodations are provided to support employees with specific needs. The Company conducts periodic reviews and audits of its facilities and undertakes necessary infrastructure upgrades on a continuous basis to further strengthen accessibility and inclusion, ensuring that individuals of all abilities can seamlessly access and engage with both physical and digital work environments. All our India Owned facilities including leased facilities are accessible to Persons with Disabilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

**If so, provide a web-link to the policy.**

Yes. Persistent Systems has Equal Employment Opportunity (EEO) Policy, which is aligned with the Rights of Persons with Disabilities (RPwD) Act, 2016.

Persistent is committed to providing equal employment opportunities to all individuals, including persons with disabilities, across the entire employee lifecycle—recruitment, hiring, compensation, learning and development, career progression, and workplace practices. The policy explicitly prohibits discrimination on the basis of disability and affirms the organisation’s responsibility to create an inclusive, accessible, safe and respectful work environment. It supports diversity and inclusion through fair employment practices, reasonable accommodations, barrier free environments, prevention of harassment or discrimination and continuous monitoring of equal opportunity and inclusion initiatives, in line with statutory requirements under the RPwD Act, 2016.

The Policy can be accessed here- [Equal Opportunity Policy, Diversity and Inclusion Policy](#)

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

| Permanent employees | Permanent workers |
|---------------------|-------------------|
|---------------------|-------------------|

| Gender | Return to work rate | Retention rate | Return to work rate | Retention rate |
|--------|---------------------|----------------|---------------------|----------------|
| Male   | 100%                | 100%           | Not Applicable      |                |
| Female | 90%                 | 100%           |                     |                |
| Total  | 98%                 | 100%           |                     |                |

Note: The above data is for India Location.

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

| (If yes, then give details of the mechanism in brief) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Employees                                   | <p>Yes, Persistent Systems is committed to providing a safe and positive work environment as stated in our Code of Conduct. Employees and other stakeholders of the company have access to a well-established robust grievance resolution mechanism, as stated in the Whistleblower Policy, where they can highlight matters or concerns faced at the workplace.</p> <p>Key grievance redressal mechanisms include:</p> <ul style="list-style-type: none"><li>• Employee Grievance Redressal Framework:<br/>Employees can raise concerns through defined internal grievance channels, including reporting to managers, Human Resources, or through designated grievance redressal forums</li><li>• Whistleblower Mechanism:<br/>The Company has a strong Whistleblower policy in place and has also established a Toll-free Whistleblower Helpline Numbers: India:18002100165 USA:18336058476. Employees, contractors and stakeholders have access to multiple channels 24/7 to report concerns, ensuring transparency and accountability. Our Whistleblower channel is open to both internal and external stakeholders, including employees, customers, suppliers, communities, NGOs and other third-parties. The Individual Investigation team address the concerns raised on the Whistleblower channels. The investigation team follows standard procedures and framework approved by the Board. Also, post investigation completion, the Investigation report, reviewed by the Ethics Committee for approval on the recommendation for execution of the recommendation. These reporting mechanisms are actively communicated through internal platforms for all employees and to our stakeholders through website, emails &amp; contractual agreements. All employees and other stakeholders of the Company are encouraged to report either orally or in writing to the Whistleblower Administrator on the following E-mail ID: <a href="mailto:whistleblower@persistent.com">whistleblower@persistent.com</a>. Please refer to <a href="#">Whistleblower Policy</a> Upon receipt of complaints, the Whistleblower administrator’s office shall ensure further investigation as per the Company’s investigation framework</li><li>• POSH Complaints Mechanism:<br/>Persistent has an Internal Committee (IC) in place under the Prevention of Sexual Harassment (POSH) framework to address complaints in a fair and time bound manner</li><li>• Code of Conduct &amp; Ethics Reporting:<br/>Complaints relating to violations of the Code of Conduct and ethical standards can be reported through established reporting channels, including writing email on any incidents with respect to the <a href="#">Global Anti-Corruption and Anti-Bribery Policy to anti-corruptioncommittee@persistent.com</a></li></ul> <p>The Company ensures that grievances are reviewed, investigated and addressed in accordance with internal policies and applicable laws, with appropriate corrective actions taken as required.</p> |
| Other than Permanent Employees                        | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Permanent Workers                                     | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| (If yes, then give details of the mechanism in brief) |                |
|-------------------------------------------------------|----------------|
| Other than Permanent Workers                          | Not Applicable |

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

| Category                  | FY 2025-26                                             |                                                                                                |           | FY 2024-25                                           |                                                                                                |           |
|---------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
|                           | Total employees / workers in respective categories (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (C / D) |
| Total Permanent Employees | 27,502                                                 | 0                                                                                              | 0%        | 24,594                                               | 0                                                                                              | 0%        |
| Male                      | 19,352                                                 | 0                                                                                              | 0%        | 17,253                                               | 0                                                                                              | 0%        |
| Female                    | 8,150                                                  | 0                                                                                              | 0%        | 7,341                                                | 0                                                                                              | 0%        |
| Total Permanent Workers   | Not Applicable                                         |                                                                                                |           |                                                      |                                                                                                |           |
| Male                      | Not Applicable                                         |                                                                                                |           |                                                      |                                                                                                |           |
| Female                    | Not Applicable                                         |                                                                                                |           |                                                      |                                                                                                |           |

Persistent Systems Limited recognises and respects employees’ fundamental rights to freedom of association and collective bargaining, in line with applicable labour laws and international human rights principles, including ILO Conventions. Employees are free to form, join, or choose not to join associations, trade unions, works councils, or collective bargaining bodies, without fear of retaliation, discrimination, intimidation, or harassment.

At present, Persistent does not have any recognised trade unions, works councils, or collective bargaining agreements. The absence of such arrangements is not due to any restriction or policy constraint and participation in employee representative structures remains entirely voluntary.

Persistent’s commitment to freedom of association and collective bargaining is formalised through its [Human Rights Policy](#) and [Equal Employment Opportunity Policy](#) which apply across its global operations.

8. Details of training given to employees and workers:

| Category                 | FY 2025-26             |                               |           |                      |           | FY 2024-25              |                               |           |                      |           |
|--------------------------|------------------------|-------------------------------|-----------|----------------------|-----------|-------------------------|-------------------------------|-----------|----------------------|-----------|
|                          | Current Financial Year |                               |           |                      |           | Previous Financial Year |                               |           |                      |           |
|                          | Total (A)              | On health and safety measures |           | On skill upgradation |           | Total (A)               | On health and safety measures |           | On skill upgradation |           |
|                          |                        | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |                         | No. (E)                       | % (E / D) | No. (F)              | % (F / D) |
| Employee                 |                        |                               |           |                      |           |                         |                               |           |                      |           |
| Male                     | 19,352                 | 19,234                        | 99.39%    | 17,195               | 88.85%    | 17,253                  | 13,827                        | 80.14%    | 16,161               | 93.67%    |
| Female                   | 8,150                  | 8,111                         | 99.52%    | 7,406                | 90.87%    | 7,341                   | 5,878                         | 80.07%    | 6,978                | 95.06%    |
| Total                    | 27,502                 | 27,345                        | 99.43%    | 24,601               | 89.45%    | 24,594                  | 19,705                        | 80.12%    | 23,139               | 94.08%    |
| Workers — Not Applicable |                        |                               |           |                      |           |                         |                               |           |                      |           |

Note: The above data represents average learning coverage across all employees. Training coverage includes technical, non-technical and mandatory training programmes undertaken for skill upgradation.

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

| Category                 | FY 2025-26 |         |           | FY 2024-25 |         |           |
|--------------------------|------------|---------|-----------|------------|---------|-----------|
|                          | Total (A)  | No. (B) | % (B / A) | Total (C)  | No. (D) | % (D / C) |
| Employees                |            |         |           |            |         |           |
| Male                     | 15,398     | 15,156  | 98.43%    | 14,110     | 13,809  | 97.87%    |
| Female                   | 6,892      | 6,773   | 98.27%    | 6,298      | 6,180   | 98.13%    |
| Total                    | 22,290     | 21,929  | 98.38%    | 20,408     | 19,989  | 97.95%    |
| Workers — Not Applicable |            |         |           |            |         |           |

The above data represents 100% of permanent employees who were eligible for annual performance review.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage of such system?  
Yes.  
**India operations:**  
100% of the Company’s plants and offices in India have been assessed for health and safety practices and working conditions through ISO 45001:2018 certified management systems and independent third-party audits. These locations are also 100% certified to ISO 14001:2015, ensuring comprehensive environmental and occupational safety coverage.  
**Global operations:**  
The EHS Management System covers all facilities in India, representing approximately 93% of Persistent’s total global facility area. These facilities undergo regular third-party assessments, with certificates of conformance issued as applicable. The remaining global locations are assessed in line with applicable local statutory requirements and internal EHS standards.

Assessments include evaluation of working conditions, occupational health and safety practices, hazard identification, risk management, emergency preparedness and employee well-being, in accordance with ISO 45001:2018 standards.

**References:**  
Refer [EHS Policy](#)  
Refer [ESG Policy](#)  
Refer [ISO 45001:2018 certificates](#)

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
Persistent’s Occupational Health and Safety (OHS) programmes are designed to proactively identify, assess and mitigate risks that could impact employee health, safety and well-being across all locations. In line with ISO 45001:2018 principles, the company follows a structured Hazard Identification and Risk Assessment (HIRA) approach covering all routine and non-routine activities within office premises and other operational environments.

As a services-led organisation, our OHS risk landscape primarily includes ergonomics-related risks, psychosocial factors, utilities and infrastructure safety, biological hazards, unsafe conditions, employee commute safety and others. Risks are systematically assessed using a comprehensive Risk Identification and Hazard Assessment Matrix that evaluates hazards based on severity, likelihood and potential impact. This assessment framework covers unsafe acts, unsafe conditions, new or changed processes, equipment upgrades and non-routine activities.

Risk identification is undertaken by process owners in consultation with safety experts, with controls implemented in line with the hierarchy of controls. Departments set clear EHS objectives aligned to identified risks, supported by periodic reviews and continuous improvement. Insights from incidents, audits and operational experience are integrated into the risk assessment process to strengthen preventive controls and ensure regulatory compliance. This structured approach supports a safe, healthy and resilient workplace.  
Refer [EHS Policy](#)

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

such risks. (Y / N)

Yes. The company has a proactive incident management system that enables employees and on-site stakeholders to report work related hazards, near misses, unsafe acts and conditions, and occupational illnesses or injuries. Incident reporting is accessible to all employees, contractors and vendors through defined reporting channels, and awareness is reinforced through induction and mandatory EHS training programme. Employees are encouraged to immediately report risks and remove themselves from unsafe situations. All reported incidents are investigated by EHS Officers, recorded in the location incident register, and addressed through corrective and preventive actions. Learnings from incidents are analysed to prevent recurrence and strengthen workplace safety controls. For FY 2025-26, the company maintained its OHS objective of zero workplace accidents and reported zero workplace accidents during the year.

d. Do the employees / workers of the entity have access to non-occupational medical and healthcare services? (Yes / No)

Yes. The company provides comprehensive, inclusive and flexible benefits package that secures employees and their families during medical emergencies. Employees are covered under a Group Medical Insurance, Group Personal Accident (GPA) insurance policy, critical illness that provides coverage for all types of medical incidents and accidents. Employee health and well-being are supported through the My Life at Persistent initiative, which promotes balanced work practices and holistic well-being. The Company offers physical and mental well-being programmes, including occupational health centres at select locations, access to visiting doctors, virtual medical consultations, gyms and recreational facilities, along with periodic health check-ups. As part of preventive health and awareness initiatives, Persistent organises Health Talks on Smart Nutrition aimed at enabling employees to make informed dietary choices to support energy, productivity and overall well-being. Dedicated sessions are held on Ergonomics to enable employees to make informed lifestyle choices and prevent musculoskeletal discomfort. Persistent also offers Online Yoga sessions, providing guided virtual fitness options to support physical fitness, flexibility and stress reduction. In addition, guided meditation sessions are organised to support mental well-being, stress management and emotional resilience. Initiatives such as the Persistent Run, organised globally, further encourage an active lifestyle and enhance overall physical well-being.

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

| Safety Incident / Number                                                      | Category  | FY 2025-26     | FY 2024-25     |
|-------------------------------------------------------------------------------|-----------|----------------|----------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0              | 0              |
|                                                                               | Workers   | Not Applicable | Not Applicable |
| Total recordable work-related injuries                                        | Employees | 0              | 0              |
|                                                                               | Workers   | Not Applicable | Not Applicable |
| No. of fatalities                                                             | Employees | 0              | 0              |
|                                                                               | Workers   | Not Applicable | Not Applicable |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | 0              | 0              |
|                                                                               | Workers   | Not Applicable | Not Applicable |

NA – Not Applicable

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

Persistent Systems recognises Health and Safety as a fundamental aspect of sustainable and responsible business practices. Our EHS policy, processes and practices are designed to promote the physical, mental and social well-being of employees while preventing workplace injuries and ill-health. Persistent has established a robust Environmental, Health and Safety (EHS) management framework, with its Environmental and Occupational Health & Safety Management Systems certified to ISO 14001:2015 and ISO 45001:2018 standards across all India locations, in line with our commitment to providing a safe, secure and healthy workplace.

Key measures implemented include:

**Robust EHS governance:** The EHS Policy is followed in letter and spirit by all employees, partners and relevant supply-chain stakeholders.

**Internationally certified management systems:** Our Environmental and Occupational Health & Safety Management Systems are certified to ISO 14001:2015 and ISO 45001:2018 standards across 100% India locations. Overseas operations follow processes aligned with local legal and regulatory requirements.

**Hazard identification and risk management:** We conduct routine and non-routine hazard identification, risk assessment and incident investigation, applying the hierarchy of controls to eliminate hazards and minimise risks.

**Emergency preparedness and response:** Comprehensive safety training programmes cover emergency planning, fire safety, first aid, evacuation procedures and mock drills, enabling employees to respond effectively to potential emergencies.

**Incident reporting and corrective action:** Reported incidents, near-misses and unsafe conditions are reviewed to identify root causes, with corrective and preventive actions implemented to avoid recurrence.

**Occupational health and ergonomics:** Recognising that ergonomic risks and musculoskeletal disorders are key risks in IT / ITES environments, we promote ergonomic awareness, workstation safety practices, and preventive interventions. Health talks and awareness sessions are conducted to address posture, ergonomics and workplace-related health concerns.

**Training and awareness:** Regular EHS training programmes are conducted to build awareness on health, safety and environmental aspects, including first aid, fire safety, office safety, environmental conservation, climate action, and incident / near-miss reporting, with job-specific safety training provided to employees and contractual staff during induction and through periodic refreshers.

**Employee participation and consultation:** Employees participate in committees and hobby clubs under My Life at Persistent, which provide platforms to discuss health, safety, well-being, fitness, food and workplace facilities, supporting continuous engagement and feedback.

**Stakeholder consultation:** We consult relevant stakeholders to identify, manage and mitigate EHS risks related to our operations and activities.

Through these measures, Persistent Systems Limited continuously works towards maintaining a safe, healthy and supportive work environment for its employees and the communities in which it operates.

Refer [EHS Policy](#)

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

| Category           | FY 2025-26            |                                       |         | FY 2024-25            |                                           |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|-------------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working conditions | 0                     | 0                                     | None    | 0                     | 0                                         |         |
| Health and safety  | 0                     | 0                                     | None    | 0                     | 0                                         |         |

During FY 2025-26, zero complaints have been registered. The employee engagement survey allows employees to share their opinions on health and safety issues and working conditions.

14. Assessments for the year:

| Assessments for the year:   | % of your plants and offices that were assessed (by entity or statutory authorities or third-parties)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Health and safety practices | Yes<br>India operations:<br>100% of the Company’s plants and offices in India have been assessed for health and safety practices and working conditions through ISO 45001:2018 certified management systems and independent third-party audits. These locations are also 100% certified to ISO 14001:2015, ensuring comprehensive environmental and occupational safety coverage.                                                                                                                                                                                                                                                                                                                                                                                                  |
| Working conditions          | Global operations:<br>The EHS Management System covers all facilities in India, representing approximately 93% of Persistent’s total global facility area. These facilities undergo regular third-party assessments, with certificates of conformance issued as applicable. The remaining global locations are assessed in line with applicable local statutory requirements and internal EHS standards.<br>Assessments include evaluation of working conditions, occupational health and safety practices, hazard identification, risk management, emergency preparedness, and employee well-being, in accordance with ISO 45001:2018 standards.<br><br>Refer <a href="#">EHS Policy</a><br>Refer <a href="#">ESG Policy</a><br>Refer <a href="#">ISO 45001:2018 certificates</a> |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.
- Post assessments following mitigation practices have been implemented.
- Introduced Poco care App for PAN India rollout of Persistent-Care, a first-of-its-kind, tech-powered Medical Emergency Readiness and Response service
  - All HIRA, AIS are revisited and updated
  - Organised First aid training for employees & their family members
  - All entry / exit of the major campuses have been modernised to enable smooth entry / exit of PWDs (People with Disability)

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y / N); (B) Workers (Y / N)?
- Employees: Yes  
Workers: Not Applicable
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
- Persistent Systems Limited has a structured approach to ensure that its value chain partners comply with applicable statutory requirements, including the timely deduction and deposit of statutory dues. The Company’s [Vendor Code of Conduct](#) sets out mandatory compliance requirements that all suppliers must adhere to, including compliance with applicable laws and regulations in the jurisdictions where the Company operates. To strengthen oversight, quarterly vendor audits are conducted for manpower supply vendors to verify that statutory dues are accurately deducted and deposited in accordance with legal requirements.
3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:
- None.

|           | Total no. of affected employees / workers |   | No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |   |
|-----------|-------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------|---|
|           | FY 2025-26                                |   | FY 2024-25                                                                                                                                          |   |
| Employees | 0                                         | 0 | 0                                                                                                                                                   | 0 |

4. Does the entity provide transition assistance programmes to facilitate continued employability and the

management of career endings resulting from retirement or termination of employment?

Persistent Systems Limited is a ‘People First Organisation’ and hence continually supports its employees throughout their careers. Further, as our employees transition to retirement phase or face any unforeseen situation, we continue to support and hand-hold. We connect with employees before their retirement date to help plan for their retirement benefits, including Provident Fund (PF), Gratuity and Superannuation. Additionally, we provide support for continued medical insurance coverage. For those interested in continuing to work, we offer assistance in finding direct consulting assignments within Persistent.

5. Details on assessment of value chain partners

|                             | % of value chain partners (by value of business done with such partners) that were assessed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100%<br>Persistent Systems Limited has a robust Environment, Health and Safety (EHS) Management System aligned with internationally recognised standards. We ensure 100% of vendors working at our premises are assessed for Health and Safety practices and adhere to working conditions as defined by EHS management systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Working conditions          | <b>India operations-</b><br>100% of the Company’s plants and offices in India have been assessed for health and safety practices and working conditions through ISO 45001:2018 certified management systems and independent third-party audits. These locations are also 100% certified to ISO 14001:2015, ensuring comprehensive environmental and occupational safety coverage.<br><b>Global operations-</b><br>The EHS Management System covers all facilities in India, representing approximately 93% of Persistent’s total global facility area. These facilities undergo regular third-party assessments, with certificates of conformance issued as applicable. The remaining global locations are assessed in line with applicable local statutory requirements and internal EHS standards.<br>Assessments include evaluation of working conditions, occupational health and safety practices, hazard identification, risk management, emergency preparedness and employee well-being, in accordance with ISO 45001:2018 standards.<br><br>Refer <a href="#">EHS Policy</a><br>Refer <a href="#">ESG Policy</a><br>Refer <a href="#">ISO 45001:2018 certificates</a> |

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.
- The Company follows a structured and proactive approach to manage ESG, health and safety risks or concerns across its value chain. All suppliers are required to adhere to the Vendor Code of Conduct, which sets out expectations relating to statutory compliance, ethical practices and workplace health and safety, in line with applicable laws and regulations in the geographies of operation.
- The Company conducts regular Supplier ESG and EHS assessments through its dedicated Supplier ESG Assessment Platform, which helps identify health and safety risks / concerns improvement areas, and gaps in supplier practices. Where gaps are identified, value chain partners are required to implement time bound corrective action plans, with closure verified through follow up reviews, documentation checks, or audits.
- In addition, quarterly audits are conducted for manpower supply vendors to verify compliance with statutory and health and safety requirements. To further strengthen supplier capability and awareness, Persistent has a dedicated supplier engagement and training platform, through which suppliers are sensitised on ESG expectations, compliance requirements and continuous improvement areas: [Supplier ESG Engagement Programme](#).

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

stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.  
The Company follows a structured process to identify key stakeholder groups based on their relationship with the Company and relevance to its operations and value chain. Key stakeholder groups identified include employees, customers / partners, suppliers / vendors and business partners, investors and shareholders, government and regulators, and local communities. Stakeholder’s identification is undertaken using an impact–influence assessment, which considers both (a) the Company’s impact on stakeholders and (b) stakeholders’ ability to influence business outcomes. This process is integrated with the Company’s materiality assessment and risk management framework ensuring that stakeholder expectations and concerns are systematically evaluated and prioritised.  
As part of its governance framework, the Stakeholder’s Relationship and ESG Committee oversees stakeholder engagement through Management. The Committee regularly engages with stakeholders via multiple channels to assess key concerns, identify material topics, and evaluate their actual and potential impacts on the business. Inputs from these engagements are consolidated by Management and reviewed by the Committee as part of its ongoing oversight.  
The Stakeholders’ Relationship and ESG committee twice annually reviews stakeholder engagement initiatives at each meeting, assesses progress on material topics and refines engagement approaches to enhance effectiveness. Outcomes of these discussions are aligned with the Company’s broader ESG commitments and strategic priorities, ensuring transparency, ethical engagement, and sustained value creation for all stakeholders connected to the business.  
For more details refer “[ESG Report FY 2025-26, Page 46](#)”.
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder Group | Whether identified as Vulnerable & Marginalised Group (Yes / No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)                                                                                                     | Frequency of engagement (Annually / Half yearly / Quarterly / others — please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders      | No                                                               | E-mail, stock exchange filings, answers to investor grievances, Investor survey forms, R&T agent communication, annual report, results announcements, media / press releases, Newspaper, Annual General Meeting (AGM) and website | Annually / half yearly / quarterly / need basis                                        | <p>We engage with shareholders through multiple structured and statutory communication channels to ensure timely, transparent and comprehensive information sharing. These include communications on TDS intimations, dividend credit confirmations, procedures for claiming unclaimed dividends, outcomes of quarterly Board meetings, timelines for transfer of shares and dividends to the Investor Education and Protection Fund Authority (IEPFA), and other applicable regulatory requirements. In addition, Annual Reports, notices of General Meetings and postal ballot communications are regularly disseminated to shareholders.</p> <p>The Company also conducts periodic investor and analyst calls to discuss financial performance, strategy and material developments. Further, ESG focused surveys and engagements are undertaken to seek investor feedback on sustainability priorities and disclosures, enabling continuous improvement in governance practices and stakeholder engagement.</p> |

| Stakeholder Group       | Whether identified as Vulnerable & Marginalised Group (Yes / No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other) | Frequency of engagement (Annually / Half yearly / Quarterly / others — please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Vendors and Consultants | No                                                               | Emails, one-on-one meetings, Annual Report, Supplier ESG Trainings, Survey                                                    | Ongoing basis                                                                          | <p>The Company ensured that all vendor payments were made within the due dates as per agreed contractual terms. The Company continues to strengthen its vendor partnership framework, aligning supplier engagement with business, organisational and sustainability objectives. Efforts are taken to deepen collaboration with vendors through initiatives related to onboarding support, hiring, training and knowledge sharing partnerships, aimed at building long-term capability and mutual value creation.</p> <p>To enhance supplier awareness and preparedness on sustainability practices, the Company conducted dedicated ESG training programmes for suppliers. These programmes focused on building supplier capacity on ESG parameters and enabling value chain data collection and disclosures in line with SEBI BRSR Core indicators, thereby supporting transparency, compliance, and continuous improvement across the supply chain.</p> |
| Customers and Partners  | No                                                               | Client visits and meetings, customer satisfaction surveys, social media, e-mails                                              | Ongoing basis                                                                          | <p>The Company places strong emphasis on customer satisfaction and actively seeks feedback from customers on key aspects such as project delivery quality, adherence to timelines and challenges encountered during execution. Customer feedback is systematically reviewed to identify improvement opportunities and strengthen delivery effectiveness. Through this continuous engagement and responsiveness, the Company strives to deliver customer excellence, support successful project outcomes and help customers achieve their business objectives.</p>                                                                                                                                                                                                                                                                                                                                                                                         |
| Directors               | No                                                               | Quarterly meetings, emails, website                                                                                           | Ongoing basis                                                                          | <p>The Company maintains ongoing and structured communication with the Directors of the Company by regularly sharing notices, meeting agendas, meeting invitations, regulatory updates and other relevant information. This continuous flow of information supports informed decision making, effective Board oversight and the adoption of appropriate control and governance mechanisms in line with statutory and fiduciary responsibilities.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Stakeholder Group                                                           | Whether identified as Vulnerable & Marginalised Group (Yes / No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)                                                       | Frequency of engagement (Annually / Half yearly / Quarterly / others — please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Government Regulatory Authorities / Government Bodies / Chamber of Commerce | No                                                               | Press releases, surveys by the authorities (RBI and MCCIA), quarterly results, annual reports, sustainability / integrated reports, stock exchange and MCA filings, representations | Ongoing basis                                                                          | The Company engages with Government bodies and regulatory authorities on an ongoing basis for statutory filings, compliance matters, consultations, initiatives and representations, as applicable. These engagements support regulatory compliance, policy alignment and constructive dialogue on matters impacting the Company's operations and broader business environment.                                                                                                                                                                                                                                                        |
| Society at Large                                                            | No                                                               | In-person meetings, site visits, website, surveys, volunteering activities, community engagement                                                                                    | Ongoing basis                                                                          | <p>The Company engages with society at large to understand community needs and gather inputs for identifying and prioritising material topics. Community interactions provide valuable insights into social and environmental issues relevant to the Company's operations and impact areas.</p> <p>Through its CSR initiatives, the Company encourages employee volunteering in mentoring and community engagement programmes. These initiatives enable meaningful, experience led interactions with the communities served, strengthen social impact and support informed decision making in programme design and implementation.</p> |
| Employees                                                                   | No                                                               | Surveys, townhalls, workshops, training, induction programmes, grievance handling process and performance appraisal                                                                 | Ongoing basis                                                                          | The Company engages with employees on an annual basis to gather inputs for its materiality assessment. These engagements provide insights on workplace practices, organisational culture, and emerging ESG priorities, which are considered while identifying and prioritising material topics. Employee and alumni feedback support informed decision making and helps align the Company's sustainability focus with stakeholder expectations.                                                                                                                                                                                        |

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
- The Stakeholder consultations are primarily facilitated through Management-led engagement mechanisms, which include surveys, structured interactions, assessments and ongoing dialogues with key stakeholder groups such as employees, customers / partners, suppliers / vendors, investors, regulators, and communities. These engagements help identify stakeholder concerns, emerging risks and priority ESG topics.
- Inputs and insights from stakeholder consultations are consolidated by Management and reviewed by the Stakeholder Relationship and ESG Committee, which assesses material issues, progress on ESG priorities and alignment with business objectives. Key initiatives & outcomes, material concerns, and proposed actions are periodically presented to the Board, or relevant Board Committees, to support informed decision-making and strategic oversight. In addition, the CSR Committee reviews, monitors and provides strategic direction on CSR practices and social initiatives.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into policies and activities of the entity.
- Yes, Persistent Systems Limited uses stakeholder consultation to support the identification and management of environmental and social topics. Inputs from employees, customers / partners, suppliers / vendors, investors, communities, and regulators are gathered through structured engagements and assessments and are a key input to the Company's materiality assessment process. Stakeholder feedback has informed the identification and prioritisation of material ESG topics, which are integrated into policies, ESG goals, supplier expectations, and programme design. Key insights are reviewed by Management and the Stakeholder Relationship and ESG Committee, with material matters periodically presented to the Board for oversight and action.
3. Provide details of instances of engagement with, and actions taken to address the concerns of vulnerable / marginalised stakeholder groups.
- Persistent Foundation, CSR arm of Persistent Systems Limited, engages with its local communities through various CSR programmes aimed at addressing key social issues and challenges faced by these groups. These programmes encompass holistic community development, institution building, and sustainability focused initiatives. Engagements are undertaken with local communities, NGOs, and implementation partners to identify priority needs and design CSR initiatives focused on education, healthcare, skill development, accessibility, and livelihood enhancement, with feedback used to refine programme design and improve impact.
- Insights from these engagements are reviewed by Management, the Stakeholder Relationship and ESG Committee, and the CSR Committee, and are incorporated into relevant policies, programmes, and operational practices to address stakeholder concerns and promote inclusive and sustainable outcomes. Refer to the CSR section in the FY 2025-26 [ESG Report](#).

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PRINCIPLE 5: Businesses should respect and promote human rights

At Persistent Systems, we are committed to upholding the highest standards of human rights in our operations and supply chain. We recognise that our responsibilities go beyond our legal obligations and extend to the communities in which we operate and the environment we all share. We will continue to work diligently to ensure that we respect and protect the human rights of all individuals impacted by our business.

Essential Indicators

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

| Category             | FY 2025-26 |                                        |           | FY 2024-25 |                                        |           |
|----------------------|------------|----------------------------------------|-----------|------------|----------------------------------------|-----------|
|                      | Total (A)  | No. of employees / workers covered (B) | % (B / A) | Total (C)  | No. of employees / workers covered (D) | % (D / C) |
| Employees            |            |                                        |           |            |                                        |           |
| Permanent            | 24,601     | 24,512                                 | 99.64%    | 22,205     | 21,930                                 | 98.76%    |
| Other than Permanent | 2,901      | 2,833                                  | 97.66%    | 2,389      | 1,929                                  | 80.75%    |
| Total Employees      | 27,502     | 27,345                                 | 99.43%    | 24,594     | 23,859                                 | 97.01%    |
| Workers              |            |                                        |           |            |                                        |           |
| Not Applicable       |            |                                        |           |            |                                        |           |

Note: Our objective is to achieve 100% Code of Conduct (CoC) training coverage across the organisation. To support this goal, we are implementing enhanced system level controls and monitoring mechanisms to improve completion rates and ensure timely compliance. The reported data excludes employees on long term leave or those classified under inactive status.

2. Details of minimum wages paid to employees and workers, in the following format:

| Category             | FY 2025-26 |                       |           |                        |           | FY 2024-25 |                       |           |                        |           |
|----------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|-----------|------------------------|-----------|
|                      | Total (A)  | Equal to Minimum Wage |           | More than Minimum Wage |           | Total (D)  | Equal to Minimum Wage |           | More than Minimum Wage |           |
|                      |            | No. (B)               | % (B / A) | No. (C)                | % (C / A) |            | No. (E)               | % (E / D) | No. (F)                | % (F / D) |
| Permanent            | 24,601     | 0                     | 0%        | 24,601                 | 100%      | 22,205     | 0                     | 0%        | 22,205                 | 100%      |
| Male                 | 17,195     | 0                     | 0%        | 17,195                 | 100%      | 15,482     | 0                     | 0%        | 15,482                 | 100%      |
| Female               | 7,406      | 0                     | 0%        | 7,406                  | 100%      | 6,723      | 0                     | 0%        | 6,723                  | 100%      |
| Other than permanent | 2,901      | 0                     | 0%        | 2,901                  | 100%      | 2,389      | 0                     | 0%        | 2,389                  | 100%      |
| Male                 | 2,157      | 0                     | 0%        | 2,157                  | 100%      | 1,771      | 0                     | 0%        | 1,771                  | 100%      |
| Female               | 744        | 0                     | 0%        | 744                    | 100%      | 618        | 0                     | 0%        | 618                    | 100%      |

All employees, regardless of employment status (permanent and other than permanent), are compensated above the applicable legal minimum wage in the countries in which the Company operates.

3. a. Details of remuneration / salary / wages, in the following:

|                                  | Male           |                                                             | Female |                                                             |
|----------------------------------|----------------|-------------------------------------------------------------|--------|-------------------------------------------------------------|
|                                  | Number         | Median remuneration / salary / wages of respective category | Number | Median remuneration / salary / wages of respective category |
| Board of Directors (BoD)         | 3              | 43,884,202                                                  | -      | -                                                           |
| Key Managerial Personnel         | 4              | 36,319,788                                                  | -      | -                                                           |
| Employees other than BoD and KMP | 17,192         | 2,424,034                                                   | 7,405  | 1,774,711                                                   |
| Workers                          | Not Applicable |                                                             |        |                                                             |

- b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

|                                                 | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 22.88%     | 22.54%     |

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

Yes. Persistent Systems Limited has established a structured governance mechanism to address human rights-related concerns, anchored through its Whistleblower and Ethics framework.

The Company’s Whistleblower Policy provides a formal and transparent mechanism for employees, contractors, and external stakeholders to report concerns, including those related to human rights, ethics, or misconduct. Complaints can be raised confidentially through multiple reporting channels, including a toll-free helpline (India: 1800 210 0165; USA: 1 833 605 8476) and a dedicated email ID at whistleblower@persistent.com.

The mechanism is accessible to internal and external stakeholders, including employees, customers, suppliers, community members, NGOs, and other third-parties. All complaints are subject to independent review by a designated Investigation Team, which conducts inquiries in line with approved investigation framework.

Investigation outcomes are reviewed by the Ethics Committee, which serves as the focal committee for oversight. The Committee approves corrective and preventive actions and monitors their implementation to closure. Matters, where relevant, are escalated in accordance with the Company’s governance and control processes.

Whistleblower and ethics mechanisms are actively communicated to employees through internal platforms and made available to external stakeholders via the Company website, contractual arrangements, and direct communications. All complaints are handled with due diligence, confidentiality and protection against retaliation, reinforcing the Company’s commitment to ethical conduct and respect for human rights.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues. All employee’s and contractors can raise grievances through Global Help desk. Upon receipt of complaints, the Whistleblower administrator’s office shall ensure further investigation as per the Company’s investigation framework.

This space is intentionally kept blank.

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

|                                    | FY 2025-26            |                                       |                                                                                                  | FY 2024-25            |                                           |                                                      |
|------------------------------------|-----------------------|---------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------------|------------------------------------------------------|
|                                    | Filed during the year | Pending resolution at the end of year | Remarks                                                                                          | Filed during the year | Pending resolution at the end of the year | Remarks                                              |
| Sexual Harassment                  | 3                     | 1                                     | The 1 (One) pending complaint was resolved in due course and within prescribed timelines.        | 4                     | 1                                         | One previously pending case was resolved and closed. |
| Discrimination at the Workplace    | 0                     | 0                                     | None                                                                                             | 0                     | 0                                         | None                                                 |
| Child Labour                       | 0                     | 0                                     | None                                                                                             | 0                     | 0                                         | None                                                 |
| Forced Labour / Involuntary Labour | 0                     | 0                                     | None                                                                                             | 0                     | 0                                         | None                                                 |
| Wages                              | 0                     | 0                                     | None                                                                                             | 0                     | 0                                         | None                                                 |
| Other Human Rights Related Issues  | 2*                    | 1                                     | The 1 (One) pending complaint was resolved within in due course and within prescribed timelines. | 0                     | 0                                         | None                                                 |

\*The cases reported are classified as “Office harassment”. These cases were reported and resolved by Anti-Harassment Committee (AHC).

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

|                                                                                                                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 3          | 4          |
| Complaints on POSH as a % of female employees / workers                                                                             | 0.04%      | 0.06%      |
| Complaints on POSH upheld                                                                                                           | 3          | 4          |

The above data is for India operations.

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

Persistent Systems Limited has established robust mechanisms to prevent any form of retaliation or adverse consequences against complainants in cases of discrimination, harassment, or related misconduct. The Company has a zero-tolerance policy. Please refer to [Global Policy on Anti- Harassment and Prevention of Discrimination](#)

Key safeguards include:

- Non-retaliation assurance: The Company’s policies explicitly prohibit retaliation against individuals who raise concerns or complaints in good faith. Any act of retaliation is treated as a serious violation and is subject to disciplinary action

- Confidential and secure reporting channels: Complaints can be raised through confidential grievance, whistleblower, and POSH mechanisms, ensuring privacy of the complainant and protection of identity, to the extent permitted by law
- Structured and impartial investigation process: All complaints are investigated by designated and trained independent teams in line with Board-approved investigation frameworks, ensuring fairness, objectivity and due process
- Awareness and communication: Employees and other stakeholders are regularly sensitised on their rights, reporting mechanisms, and anti-retaliation protections through policies, training programmes, and internal communication platforms

These mechanisms ensure that concerns related to discrimination and harassment can be raised without fear and are addressed in a safe, transparent, and respectful manner, in line with applicable laws and the Company’s commitments to ethical conduct and human rights.

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

Human rights requirements form an integral part of Persistent Systems Limited’s business agreements and contracts. These requirements are embedded through contractual clauses, the [Vendor Code of Conduct](#), and references to the Company’s [Human Rights Policy](#), requiring suppliers, contractors, and business partners to comply with applicable labour laws, human rights standards, and ethical business practices in the jurisdictions of operation. Compliance is reinforced through onboarding, periodic assessments, and ongoing engagement with value chain partners.

10. Assessments for the year:

|                                 | % of your plants and offices that were assessed (by entity or statutory authorities or third-parties)                                                                                                                                                                                                                                                                                                         |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Child Labour                    | 100% of Persistent’s plants and offices have been assessed for compliance with applicable labour and workplace standards covering child labour, forced or involuntary labour, sexual harassment, workplace discrimination, and wages.                                                                                                                                                                         |
| Forced / Involuntary Labour     |                                                                                                                                                                                                                                                                                                                                                                                                               |
| Sexual harassment               | Our India operations are regularly assessed by the Persistent Internal Audit team and are 100% certified under ISO 14001:2015 (Environmental Management Systems) and ISO 45001:2018 (Occupational Health & Safety Management Systems), Internal process audits which include requirements related to legal compliance, worker welfare and safe and fair working conditions.                                   |
| Discrimination at the Workplace |                                                                                                                                                                                                                                                                                                                                                                                                               |
| Wages                           |                                                                                                                                                                                                                                                                                                                                                                                                               |
| Others — please specify         | For overseas locations, we have implemented processes aligned with local legal and regulatory requirements, supported by global policies and governance mechanisms, and ensure compliance across our international operations through internal reviews and management oversight.<br>Refer <a href="#">EHS Policy</a><br>Refer <a href="#">ESG Policy</a><br>Refer <a href="#">ISO 45001:2018 certificates</a> |

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

Not Applicable, as we have not come across any significant concerns from assessments conducted at our plant and offices.

Leadership Indicators

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

Persistent Systems upholds high standards of business conduct, integrity and ethics. The Human Rights Policy provides for a safe, confidential and non-retaliatory mechanism to report concerns related to unethical behaviour or human rights issues, supported by our Ethics Policy and grievance redressal framework.

During the reporting period, no human rights grievances or complaints were reported that required modification or introduction of business processes.

However, as a proactive governance measure, Persistent undertakes annual reviews and periodic updates of its policies and internal processes to ensure continued relevance, effectiveness, and alignment with evolving regulatory requirements, best practices, and international human rights standards. Where grievances or complaints warrant corrective or preventive actions, appropriate changes to processes, controls, or policies are implemented to prevent recurrence.

2. Details of the scope and coverage of any Human Rights due diligence conducted.

At Persistent Systems, human rights due diligence is embedded within our governance, policy framework, and operational controls to ensure a safe, inclusive, and discrimination free workplace across our operations and value chain.

Our [Human Rights Policy](#), read along with the [EHS Policy](#) and [Code of Conduct](#), provides the overarching framework for identifying, preventing, mitigating, and addressing potential human rights risks. Compliance with these requirements is monitored through an enterprise-wide Compliance Management Tool, which tracks adherence to applicable local laws, international standards and internal policies across our operations.

The scope of human rights due diligence covers:

- Employees and contract workforce across India and international operations
- Workplace health, safety, and well-being, including freedom from discrimination, forced labour, child labour and harassment
- Occupational health and safety risks, monitored through structured EHS management systems
- Vendor and business partner compliance, wherein key supplier partners are assessed as part of onboarding and periodic reviews for alignment with Persistent’s ethical and human rights expectations
- Our India operations are certified under ISO 14001:2015 and ISO 45001:2018, covering approximately 93% of our global facility area, with regular third-party audits providing external assurance on environmental and occupational health & safety practices, which form a critical part of human rights protection
- For overseas locations, compliance is ensured in line with local statutory and regulatory requirements, supported by internal policies and management oversight
- Any identified non conformances, grievances, or risks are tracked through formal escalation, corrective action, and remediation mechanisms, ensuring continuous improvement in our human rights practices

Refer [EHS Policy](#)  
Refer [ESG Policy](#)  
Refer [ISO 45001:2018 certificates](#)

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

Yes, Persistent Systems has a strong emphasis on accessibility and inclusion, with a focus on creating enablement friendly workplaces for persons with disabilities. The Company is committed to providing an inclusive, barrier free work environment and endeavours to ensure that its offices and premises are accessible in line with the Rights of Persons with Disabilities (RPwD) Act, 2016, and the Harmonised Guidelines issued thereunder.

Persistent offices are designed to accommodate the needs of persons with disabilities and include features such as accessible parking spaces, ramps at entry points, elevators, appropriate signage, disabled friendly restrooms, and height adjustable workstations, including provisions to support wheelchair users. Across all leased facilities, the Company ensures that accessibility requirements for persons with disabilities are duly addressed. In the digital environment, Persistent follows recognised accessibility standards and adheres to the Web Content Accessibility Guidelines (WCAG 2.0) to enhance accessibility of internal digital platforms. Where required, assistive technologies and reasonable accommodations are provided to support employees with specific needs. The Company conducts periodic reviews and audits of its facilities and undertakes necessary infrastructure upgrades on a continuous basis to further strengthen accessibility and inclusion, ensuring that individuals of all abilities can seamlessly access and engage with both physical and digital work environments. All our India Owned facilities including leased facilities are accessible to Persons with Disabilities.

4. Details on assessment of value chain partners:

| % of value chain partners (by value of business done with such partners) that were assessed |                                                                                                                                                           |
|---------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sexual Harassment                                                                           |                                                                                                                                                           |
| Discrimination at the Workplace                                                             | 100% of vendors working in our facilities are assessed by our Internal audit teams and HR team to ensure compliance with the mentioned topics.            |
| Child Labour                                                                                |                                                                                                                                                           |
| Forced Labour / Involuntary Labour                                                          | Our vendor partners working on our premises at India locations are assessed to ensure they are complying to the local statutory rules and law of the land |
| Wages                                                                                       | Refer <a href="#">Human Rights Policy</a>                                                                                                                 |
|                                                                                             | Refer <a href="#">ISO 45001:2018 certificates</a>                                                                                                         |
| Others — please specify                                                                     |                                                                                                                                                           |

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

There were no significant risks / concerns reported from the assessments.

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

Essential Indicators

1. Details of total energy consumption (in joules or multiples) and energy intensity, in the following format:

| Parameter                                                                                      | FY 2025-26 (GJ) | FY 2024-25 (GJ) |
|------------------------------------------------------------------------------------------------|-----------------|-----------------|
| From renewable sources                                                                         |                 |                 |
| Total electricity consumption (A) — Wind Energy & Solar Energy                                 | 18,888.72       | 21,618.45       |
| Total fuel consumption (B)                                                                     | 0               | 0               |
| Energy consumption through other sources (C) - Green Tariff                                    | 22,025.48       | 12,497.09       |
| Total energy consumed from renewable sources (A+B+C)                                           | 40,914.20       | 34,115.54       |
| From non-renewable sources                                                                     |                 |                 |
| Total electricity consumption (D) — Grid Electricity                                           | 18,641.93       | 25,447.76       |
| Total fuel consumption (E) — DG Electricity                                                    | 269.17          | 324.69          |
| Energy consumption through other sources (F)                                                   | 150.79          | 146.82          |
| Total energy consumed from non-renewable sources (D+E+F)                                       | 19,061.89       | 25,919.28       |
| Total energy consumed (A+B+C+D+E+F)                                                            | 59,976.08       | 60,034.82       |
| Energy intensity per rupee of turnover                                                         |                 |                 |
| (Total energy consumption / turnover in rupees)                                                | 0.000000407     | 0.000000503     |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – in USD     |                 |                 |
| (Total energy consumed / revenue from operations adjusted for PPP)                             | 0.00000827      | 0.000010273     |
| Energy intensity in terms of physical output                                                   | Not Applicable  | Not Applicable  |
| Energy intensity (optional) — the relevant metric may be selected by the entity – Per Employee | 2.18            | 2.44            |

Note: Boundary — Electricity consumption in the above table is reported for all global locations.

Revenue from operations has been adjusted for purchasing power parity (PPP) using the latest conversion factor published by the World Bank for India for 2026 (20.34).

Renewable energy consumption for the reporting period comprises a combination of physical renewable energy procurement and market-based instruments. Physical renewable energy, sourced through green tariff arrangements across all owned locations, accounted for approximately 5,593,347 kWh of electricity consumption, resulting in an estimated 4,016.02 tCO<sub>2</sub>e reduction in Scope 2 emissions through a lower-carbon electricity mix. In addition, the Company utilises International Renewable Energy Certificates (I-RECs) as market-based instruments to address residual electricity demand that cannot be met through direct renewable sourcing. Under the applied accounting methodology, Scope 2 emissions are disclosed using both location-based and market-based approaches in accordance with the GHG Protocol. While physical renewable energy is accounted based on supplier-specific or grid-adjusted emission factors, I-RECs are retired against grid electricity consumption to reflect contractual emission reductions. This dual approach ensures transparent reporting of renewable energy usage and supports the Company’s progress towards its decarbonisation and carbon neutrality objectives.

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

Yes, the company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

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

Not Applicable

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

| Parameter                                                                                                                                                | FY 2025-26     | FY 2024-25     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Water withdrawal by source (in kiloliters)                                                                                                               |                |                |
| (i) Surface water                                                                                                                                        | 0.00           | 0.00           |
| (ii) Groundwater                                                                                                                                         | 16,207.00      | 17,904.39      |
| (iii) Third-party water                                                                                                                                  | 70,005.37      | 69,055.52      |
| (iv) Seawater / desalinated water                                                                                                                        | 0.00           | 0.00           |
| (v) Others — Packed drinking water                                                                                                                       | 395.27         | 373.90         |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)                                                                                 | 86,607.64      | 87,333.81      |
| Total volume of water consumption (in kilolitres)                                                                                                        | 68,997.64      | 77,533.82      |
| Water intensity per rupee of turnover (Water consumed / turnover)                                                                                        | 0.00000047     | 0.00000065     |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)<br>(Total water consumption / Revenue from operations adjusted for PPP) | 0.0000095      | 0.0000133      |
| Water intensity in terms of physical output KL / FTE (per year)                                                                                          | Not Applicable | Not Applicable |
| Water intensity (optional) — the relevant metric may be selected by the entity – Per Employee                                                            | 2.89           | 3.66           |

Note: Boundary — Water consumption and withdrawal are reported for India locations. The Company does not have operational control over water data for global locations, as this is managed by building operators as part of facility maintenance.

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

Yes, the company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

4. Provide the following details related to water discharged:

| Parameter                                                             | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------|------------|------------|
| Water discharge by destination and level of treatment (in kilolitres) |            |            |
| (i) To Surface water                                                  |            |            |
| No treatment                                                          | 0.00       | 0          |
| With treatment — please specify level of treatment                    | 0.00       | 0          |
| (ii) To Groundwater                                                   |            |            |
| No treatment                                                          | 0.00       | 0          |
| With treatment — please specify level of treatment                    | 0.00       | 0          |

| Parameter                                                                                                                                                                                              | FY 2025-26 | FY 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| (iii) To Seawater                                                                                                                                                                                      |            |            |
| No treatment                                                                                                                                                                                           | 0.00       | 0          |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.00       | 0          |
| (iv) Sent to third-parties                                                                                                                                                                             |            |            |
| No treatment                                                                                                                                                                                           | 0.00       | 0          |
| With treatment — Wastewater is discharged to a municipal sewage treatment plant, where secondary treatment is undertaken. The treated effluent is subsequently reused for irrigation of a public park. | 17,610     | 9,799.99   |
| (v) Others                                                                                                                                                                                             |            |            |
| No treatment                                                                                                                                                                                           | 0.00       | 0          |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.00       | 0          |
| Total water discharged (in kilolitres)                                                                                                                                                                 | 17,610     | 9,799.99   |

Note: Boundary — Water discharge by destination and level of treatment is reported for India-based owned locations with on-site sewage treatment plants (STPs) and municipal STPs.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency:  
Yes, our company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, wastewater generated at owned locations in India is treated through on-site sewage treatment plants, as well as through common sewage treatment facilities operated by municipal corporations, in compliance with applicable local regulations.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

| Parameter                           | Please specify unit | FY 2025-26 | FY 2024-25 |
|-------------------------------------|---------------------|------------|------------|
| NOx                                 | Kg                  | 7.98       | 31.95      |
| SOx                                 | Kg                  | 9.73       | 27.95      |
| Particulate matter (PM) (PM2.5)     | Kg                  | 13.12      | 26.88      |
| Persistent organic pollutants (POP) | NA                  | NA         | NA         |
| Volatile organic compounds (VOC) CO | mg / m3             | <50        | <50        |
| Hazardous air pollutants (HAP)      | NA                  | NA         | NA         |
| Others — please specify (PM10)      | Kg                  | 14.51      | 45.71      |

The Company does not have air emissions from combustion sources other than DG sets at its owned locations in India. DG sets are used on a limited basis, restricted to emergency power outages and periodic BCP testing, resulting in minimal non GHG air emissions.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

| Parameter                                                                                                                                                                                                           | Please specify unit           | FY 2025-26     | FY 2024-25     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------|----------------|
| Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)                                                                                                                | tCO <sub>2</sub> e            | 83.85          | 274.51         |
| Total Scope 2 emissions – Location-based (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)                                                                                               | tCO <sub>2</sub> e            | 9,671.57       | *9,988.44      |
| Total Scope 2 emissions – Market-based (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)                                                                                                 | tCO <sub>2</sub> e            | 0.00           | 0.00           |
| Total Scope 1 and Scope 2 - Location-based emissions                                                                                                                                                                | tCO <sub>2</sub> e            | 9,755.42       | 10262.95       |
| Total Scope 1 and Scope 2 - Market-based                                                                                                                                                                            | tCO <sub>2</sub> e            | 83.85          | 274.51         |
| Total Scope 1 and Scope 2 emissions per rupee of turnover – Location-based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                                      | tCO <sub>2</sub> e / INR      | 0.000000066    | 0.000000086    |
| Total Scope 1 and Scope 2 emissions per rupee of turnover – Market-based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                                        | tCO <sub>2</sub> e / INR      | 0.000000001    | 0.000000002    |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – Location-based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | tCO <sub>2</sub> e / INR PPP  | 0.000001345    | 0.000001926    |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – Market-based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)   | tCO <sub>2</sub> e / INR PPP  | 0.000000012    | 0.000000052    |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                                            | -                             | Not Applicable | Not Applicable |
| Total Scope 1 and Scope 2 emission intensity – per employee – Location-based                                                                                                                                        | tCO <sub>2</sub> e / Employee | 0.355          | 0.417          |
| Total Scope 1 and Scope 2 emission intensity – per employee – Market-based                                                                                                                                          | tCO <sub>2</sub> e / Employee | 0.003          | 0.011          |

Note — Boundary: Scope 1 emissions are reported for India-based locations under the Company’s operational control. The Company does not have operational control over Scope 1 emissions for locations outside India.  
Boundary — Scope 2 emissions (electricity consumption) are reported for all global locations.  
\* Scope 2 (location-based) emissions for the previous reporting year have been recalculated and restated following the adoption of the updated India GHG Protocol methodology.  
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency:  
Yes, our company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Persistent Systems implements a structured and performance-driven approach to reducing greenhouse gas emissions across its operations. The Company focuses on direct operational emissions through energy efficiency, infrastructure optimisation and transition to low-carbon technologies, while also addressing value chain emissions through supplier engagement and sustainable practices. Key initiatives include large-scale adoption of renewable energy through solar, wind and green tariff sourcing, enabling significant reduction in electricity-related emissions and achievement of sustained carbon neutrality.

Operational measures such as HVAC system upgrades, deployment of energy-efficient equipment and real-time energy management systems have improved energy performance and reduced emissions intensity. In addition, mobility-related emission reduction is supported through adoption of electric vehicles and optimisation of business travel. The Company also engages with suppliers and promotes responsible practices to address indirect emissions. These initiatives are aligned with Science Based Targets and contribute towards long-term decarbonisation and net zero commitments.

| Initiative                                                                                                                                                                                                                                                                                                           | Benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Reduction in Emission (tCO <sub>2</sub> e) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Scope 1 Emission Reduction                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                            |
| HVAC Retrofit – Implementation of energy-efficient upgrades, including replacement of existing R-22 systems and aged AC units with R410a refrigerant, along with optimisation initiatives such as upgradation of Chiller Plant Manager project to improve overall system efficiency and reduce associated emissions. | This initiative supports decarbonisation through the replacement of high-emission equipment with energy-efficient alternatives and optimisation of cooling systems, resulting in a significant reduction in direct (Scope 1) emissions. As a result of these interventions, Scope 1 emissions have reduced from 274 metric tonnes in FY2025 to 83 metric tonnes in FY2026, demonstrating the effectiveness of technology upgrades and operational improvements in lowering the Company’s overall emissions footprint. | 280.51                                     |
| Scope 2 Emission Reduction                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                            |
| LED / Lighting Retrofit and Automatic Lighting controls                                                                                                                                                                                                                                                              | Implemented lighting efficiency measures through light management systems and LED upgrades to reduce electricity consumption and associated Scope 2 emissions.                                                                                                                                                                                                                                                                                                                                                        | 152.75                                     |
| Green Tariff energy consumption in all our Owned locations                                                                                                                                                                                                                                                           | Shifted purchased electricity to renewable sources through green tariff procurement, reducing dependence on conventional grid electricity and lowering Scope 2 emissions.                                                                                                                                                                                                                                                                                                                                             | 5593.35                                    |
| EC motor exhaust fans retrofit                                                                                                                                                                                                                                                                                       | Replaced / optimised exhaust systems using energy-efficient EC motors to reduce electricity use and corresponding Scope 2 emissions.                                                                                                                                                                                                                                                                                                                                                                                  | 6.17                                       |
| AHU Automation in out multi-tenant locations                                                                                                                                                                                                                                                                         | Automated AHU operations to improve HVAC efficiency, reduce unnecessary run-time, and lower electricity-related emissions.                                                                                                                                                                                                                                                                                                                                                                                            | 108.58                                     |
| HVAC energy via smart controls systems implementation                                                                                                                                                                                                                                                                | Deployed smart controls to optimise HVAC energy consumption through improved monitoring and control logic, reducing Scope 2 emissions from purchased electricity.                                                                                                                                                                                                                                                                                                                                                     | 105.53                                     |

| Initiative                                                                      | Benefits                                                                                                                                                                                                                                                                                                                                                                                                        | Reduction in Emission (tCO <sub>2</sub> e) |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Scope 3 Emission Reduction                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            |
| Switch over to Electric Vehicles (EV) for business travel and associate commute | This initiative supports decarbonisation by transitioning from conventional fuel-based transportation to electric mobility solutions, thereby reducing indirect (Scope 3) emissions associated with business travel and employee commuting. The adoption of EVs contributes to lowering fuel consumption, improving energy efficiency and reducing the overall carbon footprint of mobility-related activities. | 5.72                                       |
| T&D loss reduction attributable to renewable energy transition                  | This initiative contributes to the reduction of indirect (Scope 3) emissions by minimising transmission and distribution losses through increased adoption of renewable energy sources. A cleaner electricity mix with lower grid losses results in reduced upstream emissions, supporting the Company’s broader decarbonisation strategy and enhancing overall energy efficiency across operations.            | 675.91                                     |
| Switch over from fossil fuel to CNG fuel (lower GHG intensity fuel mix)         | This initiative supports emission reduction by transitioning from higher carbon-intensity fossil fuels to lower-emission alternatives such as Compressed Natural Gas (CNG). This shift reduces fuel-related indirect emissions, improves fuel efficiency and contributes to lowering the overall greenhouse gas footprint associated with fuel consumption.                                                     | 138.51                                     |

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

| Parameter                                                                                                                           | FY 2025-26     | FY 2024-25     |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Total waste generated in MT                                                                                                         |                |                |
| Plastic waste (A)                                                                                                                   | 11.40          | 4.6            |
| E-waste (B)                                                                                                                         | 194.47         | 8.4            |
| Bio-medical waste (C)                                                                                                               | 0.63           | 0.6            |
| Construction and demolition waste (D)                                                                                               | 0.00           | 0.0            |
| Battery waste (E)                                                                                                                   | 12.34          | 0.5            |
| Radioactive waste (F)                                                                                                               | Not Applicable | Not Applicable |
| Hazardous waste. Please specify, if any. (G)                                                                                        | 0.66           | 0.89           |
| Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 534.65         | 107.2          |
| • Paper Waste                                                                                                                       | 33.93          | 28.3           |
| • Glass Waste                                                                                                                       | 46.36          | 1.0            |
| • Metal Waste                                                                                                                       | 199.62         | 18.7           |
| • Wood Waste                                                                                                                        | 201.02         | 1.5            |
| • Organic waste                                                                                                                     | 53.72          | 57.8           |
| Total (A + B + C + D + E + F + G + H)                                                                                               | 754.14         | 122.1          |

| Parameter                                                                                                                                           | FY 2025-26    | FY 2024-25   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------|
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)                                                             | 0.00000000511 | 0.0000000010 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.000000104   | 0.000000021  |
| Waste intensity in terms of per employee                                                                                                            | 0.0274        | 0.0050       |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)             |               |              |
| Category of waste                                                                                                                                   |               |              |
| (i) Recycled                                                                                                                                        | 725.57        | 121.20       |
| (ii) Re-used                                                                                                                                        | 0.0           | 0.0          |
| (iii) Other recovery operations                                                                                                                     | 0.0           | 0.0          |
| Total                                                                                                                                               | 725.57        | 121.20       |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)                                          |               |              |
| Category of waste                                                                                                                                   |               |              |
| (i) Incineration                                                                                                                                    | 28.57         | 0.89         |
| (ii) Landfilling                                                                                                                                    | 0.0           | 0.0          |
| (iii) Other disposal operations                                                                                                                     | 0.0           | 0.0          |
| Total                                                                                                                                               | 28.57         | 0.89         |

Note: Boundary — Data reported in the table above pertains to all global locations. Waste data for leased facilities in India and international locations is estimated, as Persistent Systems does not have direct operational control over waste managing and disposal at these sites.

Hazardous waste included oil filter waste and used oil.

Total waste generation in FY 2025–26 increased to 754.14 MT compared to 122.10 MT in FY 2024–25. This increase is primarily attributable to the refurbishment and upgrade activities undertaken at the Pune office during the year, which led to a one-time generation of additional non-hazardous waste, including wood, metal, and glass. The increase reflects one-time, circular transition activity rather than adverse impact. The Company continues to prioritise responsible waste management practices. Of the total waste generated, 725.57 MT (~96%) was recycled, with the remaining waste being disposed of in accordance with authorised and environmentally compliant methods. Further, sustainability considerations were integrated into procurement decisions during the refurbishment, with approximately 85% of the furniture procured for refurbishment was eco-certified, demonstrating continued commitment to environmentally responsible sourcing.

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

Yes, our company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’)

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

Persistent Systems Limited is a software and IT consulting organisation and does not undertake manufacturing activities. Waste generated at its establishments primarily comprises e waste, paper, plastic, food waste and other non-hazardous operational waste, which is managed through segregation at source, recycling, reuse, and authorised disposal in compliance with applicable environmental laws. All electronic waste is channeled exclusively to authorised Pollution Control Board–approved recyclers.

The Company’s operations involve minimal use of hazardous chemicals, limited mainly to facility management activities such as cleaning and maintenance. To reduce risks, Persistent adopts a strategy of minimising chemical usage, encouraging the use of eco-friendly and certified alternatives, and ensuring safe handling, storage and disposal through authorised vendors. Any hazardous or regulated waste, where applicable, is handled and disposed of strictly as per statutory requirements.

These practices support responsible waste management, environmental compliance, and continuous improvement in resource efficiency across operations.

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

| S.No. | Location of operations / offices                                                                                                                                                                                                                                                                                                                                                                                      | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y / N) If no, the reasons thereof and corrective action taken, if any. |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                        |                    |                                                                                                                                                               |
|       | Persistent Systems Limited evaluates environmental sensitivities while establishing its offices and operations. The Company’s offices and establishments are not located in or adjacent to ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones where specific environmental clearances are required. |                    |                                                                                                                                                               |
|       | In the event of any operations or leased premises being located near environmentally sensitive areas, the Company ensures compliance with applicable environmental laws, regulations, and approval requirements of the relevant local authorities, as per statutory obligations.                                                                                                                                      |                    |                                                                                                                                                               |

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

| S.No. | Specify the law / regulation / guidelines which was not complied with                                                                                                                                                                                                                                                                                                                                                                  | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|       | Persistent Systems Limited is compliant with applicable environmental laws and regulations in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act and the Rules framed thereunder.                                                                                                                                               |                                       |                                                                                                           |                                 |
|       | As a software and IT services organisation, the Company’s environmental impacts primarily arise from office and facility operations. Compliance is ensured through:                                                                                                                                                                                                                                                                    |                                       |                                                                                                           |                                 |
|       | <ul style="list-style-type: none"><li>Obtaining and maintaining required statutory consents and approvals for facilities, where applicable</li><li>Adherence to applicable environmental norms related to water, air emissions, waste management and hazardous waste handling</li><li>Implementation of an Environmental, Health &amp; Safety (EHS) Management System, supported by periodic internal reviews and monitoring</li></ul> |                                       |                                                                                                           |                                 |
|       | The Company continuously monitors regulatory requirements through EY monitoring tool and takes necessary actions to ensure ongoing compliance with applicable environmental legislation.                                                                                                                                                                                                                                               |                                       |                                                                                                           |                                 |

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Y / N). If not, provide details of all such non-compliances, in the following format:

| S.No. | Specify the law / regulation / guidelines which was not complied with                                                                                                                                                                                                                                                                                                                                                                  | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|       | The Company is compliant with applicable environmental laws and regulations in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act and the Rules framed thereunder.                                                                                                                                                              |                                       |                                                                                                           |                                 |
|       | As a software and IT services organisation, the Company’s environmental impacts primarily arise from office and facility operations. Compliance is ensured through:                                                                                                                                                                                                                                                                    |                                       |                                                                                                           |                                 |
|       | <ul style="list-style-type: none"><li>Obtaining and maintaining required statutory consents and approvals for facilities, where applicable</li><li>Adherence to applicable environmental norms related to water, air emissions, waste management and hazardous waste handling</li><li>Implementation of an Environmental, Health &amp; Safety (EHS) Management System, supported by periodic internal reviews and monitoring</li></ul> |                                       |                                                                                                           |                                 |
|       | The Company continuously monitors regulatory requirements through EY monitoring tool and takes necessary actions to ensure ongoing compliance with applicable environmental legislation.                                                                                                                                                                                                                                               |                                       |                                                                                                           |                                 |

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information:
- i. Name of the area  
During FY 2025-26, our offices located in following cities of India fall under water stress zones. These zones have been identified as per the Aqueduct report. Please refer to our water conservation efforts mentioned in the [ESG Report FY 2025-26, Page 122](#).  
Persistent offices located in Pune, Nagpur, Ahmedabad, Jaipur, Gurugram, Kochin, Noida, Hyderabad, Indore, Bengaluru.  
Note: India is a water-stressed country, underscoring the need for responsible water management. The Company is focused on mitigating water risks through measures such as water efficiency improvements, recycling and reuse initiatives, and adoption of conservation practices, along with periodic monitoring of water usage to enhance resource efficiency.
  - ii. Nature of operations:  
IT Services
  - iii. Water withdrawal, consumption, and discharge in the following format:

| Parameter                                                                | FY 2025-26 | FY 2024-25 |
|--------------------------------------------------------------------------|------------|------------|
| Water withdrawal by source (in kilolitres)                               |            |            |
| (i) To Surface water                                                     | 0.00       | 0.00       |
| (ii) To Groundwater                                                      | 15,776.00  | 16,924.39  |
| (iii) Third-party water                                                  | 63,961.61  | 62,872.38  |
| (iv) Seawater / desalinated water                                        | 0.00       | 0.00       |
| (v) Others — Packed drinking water                                       | 304.54     | 280.71     |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 80,042.15  | 80,077.48  |
| Total volume of water consumption (in kilolitres)                        | 62,432.15  | 70,277.49  |

| Parameter                                                                                                                                                                                              | FY 2025-26 | FY 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Water intensity per rupee of turnover (Water consumed / turnover)                                                                                                                                      | 0.00000042 | 0.00000059 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in INR (Total water consumption / Revenue from operations adjusted for PPP) in USD                                    | 0.0000086  | 0.0000120  |
| Water intensity (per employee)                                                                                                                                                                         | 2.62       | 3.31       |
| No treatment                                                                                                                                                                                           | 0.0        | 0.0        |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.0        | 0.0        |
| (ii) To Groundwater                                                                                                                                                                                    |            |            |
| No treatment                                                                                                                                                                                           | 0.0        | 0.0        |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.0        | 0.0        |
| (iii) To Seawater                                                                                                                                                                                      |            |            |
| No treatment                                                                                                                                                                                           | 0.0        | 0.0        |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.0        | 0.0        |
| (iv) Sent to third-parties                                                                                                                                                                             | 17,610     | 9,799.99   |
| No treatment                                                                                                                                                                                           | 0.0        | 0.0        |
| With treatment — Wastewater is discharged to a municipal sewage treatment plant, where secondary treatment is undertaken. The treated effluent is subsequently reused for irrigation of a public park. | 17,610     | 9,799.99   |
| (v) Others                                                                                                                                                                                             |            |            |
| No treatment                                                                                                                                                                                           | 0.0        | 0.0        |
| With treatment — please specify level of treatment                                                                                                                                                     | 0.0        | 0.0        |
| Total water discharged (in kiloliters)                                                                                                                                                                 | 17,610     | 9,799.99   |

Note: Boundary — Water withdrawal, consumption and discharge in water-stressed areas are reported for all India locations. The Company does not have operational control over water data for global locations, as this is managed by building operators as part of facility maintenance.

Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency:  
Yes, our company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

| Parameter                                                                                            | Unit                         | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|-----------------------------------------|
| Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | tCO <sub>2</sub> e           | 3,818.69                               | 3,105.59                                |
| Total Scope 3 emissions per rupee of turnover                                                        | tCO <sub>2</sub> e / INR     | 0.0000000259                           | 0.000000026                             |
| Total Scope 3 emission intensity (optional) — the relevant metric may be selected by the entity      | tCO <sub>2</sub> e / INR PPP | 0.00000053                             | 0.00000053                              |
| Total Scope 3 emission intensity in terms of physical output                                         | -                            | Not Applicable                         | Not Applicable                          |
| Total Scope 1 and Scope 2 emission intensity (optional) – Per Employee                               | tCO <sub>2</sub> e / FTE     | 0.139                                  | 0.125                                   |

- **Boundary** — The following categories are included for Scope 3 emissions across global locations: purchased goods and services, capital goods, business travel, fuel- and energy-related activities, waste generated from operations, and upstream transportation and distribution
- **India** — Associate commute-related emissions are included for India operations. The Company does not provide employee commuting services outside India; therefore, such emissions are not considered for other geographies
- Scope 3 emissions are estimated for selected categories based on available data and applicable estimation methodologies

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y / N) If yes, name of the external agency: Yes, our company’s BRSR core disclosures are externally assured by an independent third-party DNV Business Assurance India Private Limited (‘DNV’).

3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

Not Applicable, as the Company does not operate in or near ecologically sensitive areas and therefore has no direct or indirect impact on biodiversity in such areas.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

The Company adopts energy management practices aligned with internationally recognised standards such as ISO 50001 to enable a structured and data-driven approach to energy optimisation. Through systematic monitoring of energy performance, identification of efficiency opportunities and implementation of targeted interventions, the Company drives continuous improvement in energy intensity.

| S.No | Initiative undertaken          | Details of the initiative (Web-link, if any, may be provided along with summary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Outcome of the initiative                                                                                                                       |
|------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Energy conservation programmes | <p><b>HVAC Retrofit:</b></p> <p>This initiative supports decarbonisation through the replacement of high-emission equipment with energy-efficient alternatives and optimisation of cooling systems, resulting in a significant reduction in direct (Scope 1) emissions. As a result of these interventions, Scope 1 emissions have reduced from 274 metric tones in FY2025 to 83 metric tones in FY2026, demonstrating the effectiveness of technology upgrades and operational improvements in lowering the Company’s overall emissions footprint.</p> <p><b>LED / Lighting Retrofit and Automatic Lighting controls:</b></p> <p>Implemented lighting efficiency measures through light management systems and LED upgrades to reduce electricity consumption and associated Scope 2 emissions.</p> <p><b>HVAC energy via smart controls systems implementation:</b></p> <p>Deployed smart controls to optimise HVAC energy consumption through improved monitoring and control logic, reducing Scope 2 emissions from purchased electricity.</p> <p><b>AHU Automation in out multi-tenant locations:</b></p> <p>Automated AHU operations to improve HVAC efficiency, reduce unnecessary run-time and lower electricity-related emissions.</p> <p><b>EC motor exhaust retrofit:</b></p> <p>Replaced / optimised exhaust systems using energy-efficient EC motors to reduce electricity use and corresponding Scope 2 emissions.</p> | <p><b>Energy Saving:</b> 474.47 MWh</p> <p><b>Emission reduction:</b> 621.18 tCO<sub>2</sub>e</p> <p><b>Annual Cost saving:</b> INR 5.50 Mn</p> |

| S.No | Initiative undertaken         | Details of the initiative (Web-link, if any, may be provided along with summary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Outcome of the initiative                                                                            |
|------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 2    | Emission reduction programmes | <p><b>Renewable energy transition (Green tariff):</b></p> <p>Persistent Systems has increased the adoption of renewable energy through green tariff procurement across its owned locations, enabling a shift from conventional grid electricity to cleaner energy sources. This transition supports the reduction of Scope 2 emissions by lowering the carbon intensity of purchased electricity and advancing the organisation’s decarbonisation strategy. The approach contributes to achieving long-term sustainability commitments, including carbon neutrality, while strengthening the overall energy mix with environmentally sustainable sources.</p> | <p><b>Energy Saving:</b> 5593.35 MWh</p> <p><b>Emission Avoidance:</b> 4,016.02 tCO<sub>2</sub>e</p> |

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

Persistent Systems operates a mature, ISO/IEC 22301:2019-aligned Business Continuity Management System (BCMS) framework, integrated with ISO/IEC 27001 controls and embedded within Enterprise Risk Management. The framework spans all entities—subsidiaries, locations, functions and customer accounts—and is governed by defined roles with oversight from the Board’s Risk Management Committee and the CISO. BCM is driven by Business Impact Analysis and risk assessments, with resilience priorities aligned to financial materiality and contractual risk. Business Continuity Plans (BCPs) are implemented for critical services and key customer engagements, supported by industry-leading RTOs (up to 24 hours) and RPOs (up to 15 minutes). A multi-tiered approach, integrated with cyber resilience, crisis playbooks, and SOPs, ensures effective incident response. Robust Disaster Recovery (DR) testing, along with regular drills, simulations, and BC / DR exercises, is conducted to validate recovery capabilities and assure readiness. Periodic reviews and test outcomes drive continuous improvement and sustained operational resilience.

[Business Continuity and Disaster Recovery](#)

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

Persistent Systems Limited is a software and IT consulting organisation. No significant adverse environmental impacts directly attributable to the value chain have been identified during the reporting period. However, recognising the potential environmental risks inherent in value chain activities, the Company has implemented several mitigation and adaptation measures, including:

- Supplier ESG assessments and engagement, covering environmental compliance, emissions, resource use and waste management practices
- Integration of environmental expectations into supplier contracts and the Vendor Code of Conduct, requiring compliance with applicable environmental laws and responsible practices
- Focus on Scope 3 emissions management, including supplier awareness programmes, data collection initiatives, and alignment with the Company’s SBTi approved near term and net zero targets
- Responsible procurement and IT asset management practices, including refurbishment, reuse and authorised recycling of end of life electronic equipment
- Continuous monitoring through materiality and climate risk assessments, with findings reviewed by Management and the Stakeholder Relationship and ESG Committee to guide mitigation actions

Through these measures, Persistent Systems Limited seeks to proactively manage and reduce potential adverse environmental impacts across its value chain and support long-term environmental sustainability.

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

2% value chain partners (by value of business done with such partners) were assessed for environmental impacts.

8. How many Green Credits have been generated or procured:
- a. By the listed entity: No Green Credits were generated or procured by Persistent Systems Limited during the reporting period. The Company has relied on internationally recognised market-based instruments such as International Renewable Energy Certificates (IRECs) and verified carbon credits and is closely monitoring developments under the MoEF&CC Green Credit Programme (GCP) for potential future alignment.
  - b. By the top ten value chain partners (by value of purchases and sales): As part of the Company’s value chain sustainability assessment, suppliers were engaged to provide information on Green Credits generated or procured under the Ministry of Environment, Forest and Climate Change (MoEF&CC) Green Credit Programme. Based on responses received, no such information has been reported by value chain partners during the reporting period.

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

Essential Indicators

- 1a. Number of affiliations with trade and industry chambers / associations:  
8
- 1b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.

| S. No | Name of the trade and industry chambers / associations             | Reach of trade and industry chambers / associations (State / National) |
|-------|--------------------------------------------------------------------|------------------------------------------------------------------------|
| 1     | National Association for Software and Services Companies (NASSCOM) | National                                                               |
| 2     | Confederation of Indian Industry (CII)                             | National                                                               |
| 3     | Mahratta Chamber of Commerce Industries and Agriculture (MCCIA)    | State                                                                  |
| 4     | Indo-German Chamber of Commerce (IGCC)                             | International                                                          |
| 5     | Software Exporters Association of Pune (SEAP)                      | State                                                                  |
| 6     | Hinjewadi Industries Association, Pune (HIA)                       | State                                                                  |
| 7     | The German Chambers of Commerce Abroad (AHK)                       | International                                                          |
| 8     | Indo-Australian Chamber of Commerce (IACC)                         | International                                                          |

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

| Name of authority                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Brief of the case | Corrective action taken |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| <p><b>Not Applicable.</b></p> <p>Persistent Systems Limited did not receive any adverse orders or directions from regulatory authorities in relation to anti-competitive conduct during the reporting period. Accordingly, no corrective actions were required or are underway.</p> <p>The Company maintains robust internal controls through its Code of Conduct, which includes explicit provisions on anti trust and anti competition, requiring all employees to comply with applicable competition laws and prohibiting practices such as collusion, price fixing, market allocation, or any conduct that may undermine fair competition. Ongoing awareness and adherence to these requirements support ethical and compliant business practices across operations. Please refer to the <a href="#">Code of Conduct Policy</a>.</p> |                   |                         |

Leadership Indicators

1. Details of public policy positions advocated by the entity:

| S. No                                                                                                                                                                                                                                                                           | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes / No) | Frequency of Review by Board (Annually / Half yearly / Quarterly / Others – please specify) | Web Link, if available |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------------|
| <p>Our active participation in trade and industry associations allows us to stay informed about industry developments, contribute to policy discussions, share our perspectives and insights to research undertaken and foster collaboration within the business community.</p> |                         |                                   |                                                            |                                                                                             |                        |

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

| Name and brief details of project                                                                                                                                                                                                                                                                                                              | SIA Notification No | Date of Notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
| Not Applicable                                                                                                                                                                                                                                                                                                                                 |                     |                      |                                                             |                                                  |                   |
| During the current financial year, the Company did not undertake any projects that triggered the requirement for a Social Impact Assessment (SIA) under applicable laws. Accordingly, no Social Impact Assessments were conducted and there are no related notifications, assessment agencies, or public disclosures to report for the period. |                     |                      |                                                             |                                                  |                   |

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

| S. No.                                                                                                               | Name of Project for which R&R is Ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|----------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
| None                                                                                                                 |                                          |       |          |                                         |                          |                                         |
| During current year, the Company has not undertaken any projects that require Rehabilitation and Resettlement (R&R). |                                          |       |          |                                         |                          |                                         |

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

Persistent Systems has a well-established and accessible grievance redressal mechanism to receive and address concerns from its communities and other external stakeholders in a transparent, confidential, and non-retaliatory manner.

The Company has a robust Whistleblower Policy in place, which enables stakeholders, including community members, NGOs, suppliers, customers, and other third-parties, to report concerns confidentially and without fear of retaliation. Grievances can be raised through multiple channels, including:

- **Toll-free Whistleblower Helplines**
    - India: 1800 210 0165
    - USA: 1 833 605 8476
  - **Email:** [whistleblower@persistent.com](mailto:whistleblower@persistent.com)
  - **Online access:** Whistleblower Policy available on the Company’s website
- The Whistleblower mechanism is overseen by the designated Whistleblower Administrator and the Company’s Ethics framework, ensuring confidentiality, impartial review, and timely resolution of grievances. All complaints are investigated in accordance with a structured, Board approved investigation framework, with oversight by the Ethics Committee, and corrective actions are implemented wherever required.
- In addition to the formal whistleblower mechanism, community related concerns are also addressed through the Company’s CSR governance framework. Persistent Systems implements its community initiatives in line with its CSR Policy and maintains regular engagement with NGO implementation partners through periodic meetings, field interactions, reviews, and feedback mechanisms. These engagements provide an additional channel to identify, escalate, and resolve project related issues on an ongoing basis.
- Further, all CSR project MoUs with implementing partners clearly specify the contact details of the Ethics Committee lead, enabling direct access for raising grievances related to project implementation, conduct, or ethical concerns. This ensures transparency, accountability, and clear escalation pathways at the community level.
- Refer [Whistleblower Policy](#)
- Refer [CSR Policy](#)

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

| Parameter                                     | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|-----------------------------------------------|-------------------------------------|--------------------------------------|
| Directly sourced from MSMEs / small producers | 1.60%                               | 1.86%                                |
| Sourced directly from within India            | 16.69%                              | 49.74%                               |

Note: The above data is applicable to India operations only.

5. Job creation in smaller towns — Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

| Location     | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|--------------|-------------------------------------|--------------------------------------|
| Rural        | 0%                                  | 0%                                   |
| Semi-urban   | 1.09%                               | 1.13%                                |
| Urban        | 5.33%                               | 5.00%                                |
| Metropolitan | 93.58%                              | 93.87%                               |

Note: The above data is applicable to India operations only.  
Classification is based on the RBI Guidelines and Census 2011. As per the latest census all urban would be classified as Metropolitan based on the population index.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impact identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): None

| Details of negative social impact identified                                                                                                                                                                                                                                                                                          | Corrective action taken |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| None                                                                                                                                                                                                                                                                                                                                  |                         |
| During the reporting period, the Company did not undertake any projects that required a Social Impact Assessment (SIA) under applicable laws. Accordingly, <b>no negative social impacts were identified</b> , and <b>no mitigation actions were required or undertaken</b> in relation to Social Impact Assessments during the year. |                         |

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

| State                                                                                                                                                                                                                | Aspirational District | Amount spent (In INR) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| None                                                                                                                                                                                                                 |                       |                       |
| During the reporting period, the Company did not undertake any CSR projects in Government identified Aspirational Districts. Accordingly, no CSR expenditure was incurred in aspirational districts during the year. |                       |                       |

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

Yes, for Micro, Small & Medium Enterprises (MSME) suppliers we follow statutory requirements for making on-time payments as per the law of the land.

Yes, the Company promotes inclusive and responsible procurement practices through its broader supplier governance framework, including adherence to the Vendor Code of Conduct, ethical sourcing expectations, and compliance with applicable labour and human rights standards. Opportunities to strengthen inclusive sourcing practices continue to be evaluated as part of the Company’s evolving sustainability and responsible supply chain initiatives.

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

MSMEs certified by Indian government.
- (c) What percentage of total procurement (by value) does it constitute?

1.60% is from MSME.
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

| Intellectual Property based on traditional knowledge                                                                                                          | Owned / Acquired (Yes / No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------------|
| Not Applicable, as the Company operates in the software and IT services sector and does not deal with intellectual properties based on traditional knowledge. |                             |                           |                                    |
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes where in usage of traditional knowledge is involved.

| Name of authority                                                                                                                                             | Brief of the Case | Corrective action taken |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| Not Applicable, as the Company operates in the software and IT services sector and does not deal with intellectual properties based on traditional knowledge. |                   |                         |
6. Details of beneficiaries of CSR Projects:

| S.No | CSR Project                                                                                                                                  | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised group |
|------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------|
| 1    | Projects implemented to improve the quality of education and infrastructure development, skill development, and support for higher education | 37,512                                      | 100%                                                      |
| 2    | Projects implemented in the area of curative health care focusing on geriatric and pediatric age group                                       | 6,962                                       | 100%                                                      |
| 3    | Tree plantation                                                                                                                              | 41 farmers                                  | 100%                                                      |
| 4    | Support for livelihood                                                                                                                       | 528                                         | 100%                                                      |
| 5    | Compressive watershed development programmes                                                                                                 | 6,565 farmers, 26 villages                  | 100%                                                      |
| 6    | Support for drinking water                                                                                                                   | 1,450 villagers                             | 100%                                                      |

Note: Women, children and persons with disabilities with low-income groups constitute the primary vulnerable groups identified.

This space is intentionally kept blank.

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

Essential Indicators

1. Describe the response to consumer complaints and feedback.

Customer satisfaction at Persistent Systems is assessed through a two-level feedback mechanism, comprising an organisation wide NPS based customer satisfaction survey and a project level customer satisfaction (PSAT) survey. During FY 2025–26, the organisation wide Net Promoter Score (NPS) stood at 72 with 87% data coverage, while the project level PSAT NPS reached 92 with 92% data coverage, reflecting sustained improvement in overall customer experience.

In addition, Persistent Systems Limited has established well-defined mechanisms to capture, track, and address client (customer) complaints and feedback in a structured, transparent and timely manner.

**Client complaint intake and governance platform:** Client complaints and escalations are received through dedicated Client Partners and Delivery Heads and are formally recorded in the Company’s delivery governance platform, Persistent Integrated Quality (PiQ), enabling end to end tracking and accountability.

**Issue assessment and corrective action planning:** The Delivery Partner and Software Quality Assurance (SQA) teams evaluate the business impact, identify root causes, and develop a Corrective and Preventive Action (CAPA) plan. Customer validation of the CAPA is obtained to ensure alignment and clarity on resolution actions.

**Implementation monitoring and progress tracking:** The Project Manager, supported by the Delivery Excellence team, executes the CAPA plan. Implementation progress is monitored, reviewed periodically and updated within the PiQ system until completion.

**Resolution confirmation and formal closure:** Upon resolution, the Delivery Partner secures customer acknowledgement of closure. The SQA team validates the effectiveness of actions taken and formally closes the escalation in PiQ, with relevant internal stakeholders kept informed.
2. Turnover of products and / services as a percentage of turnover from all products / service that carry information about:

| Environmental and social parameters relevant to the product | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Safe and responsible usage                                  | Persistent Systems Limited is a software and IT services organisation and does not manufacture or sell physical consumer products. Accordingly, the Company’s offerings primarily comprise software enabled product engineering, digital engineering, and IT consulting services.                                                                                                                                                                                                                                        |
| Recycling and / or safe disposal                            | All significant products and services offered by the Company are governed by contractual disclosures, service agreements, and applicable regulatory requirements, which include information relating to service scope, delivery terms, data protection, customer responsibilities, grievance redressal, and compliance obligations. As such, 100% of the Company’s turnover is derived from products and services that carry relevant and applicable information as required under contractual and statutory frameworks. |

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

|                                | FY 2025-26 (Current Financial Year) |                                   |                                     | FY 2024-25 (Previous Financial Year) |                                   |                                     |
|--------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------|
|                                | Received during the year            | Pending resolution at end of year | Remarks                             | Received during the year             | Pending resolution at end of year | Remarks                             |
| Data privacy                   | None                                | None                              | There were no complaints registered | None                                 | None                              | There were no complaints registered |
| Advertising                    | None                                | None                              |                                     | None                                 | None                              |                                     |
| Cyber-security                 | None                                | None                              |                                     | None                                 | None                              |                                     |
| Delivery of essential services | None                                | None                              |                                     | None                                 | None                              |                                     |
| Restrictive trade practices    | None                                | None                              |                                     | None                                 | None                              |                                     |
| Unfair trade practices         | None                                | None                              |                                     | None                                 | None                              |                                     |

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

|                   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reasons for recall |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Voluntary recalls | Not Applicable                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |
| Forced recalls    | Persistent Systems Limited is a software and IT services organisation and does not manufacture, distribute, or sell physical consumer products. Accordingly, the question of voluntary recalls or forced recalls due to safety issues is Not Applicable.<br><br>The Company’s offerings primarily involve software enabled services and solutions delivered under contractual agreements, which do not entail product level safety recall requirements. |                    |

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes / No) If available, provide a web-link of the policy. Yes

Yes. Persistent Systems Limited has a comprehensive framework and policies in place to address cyber security risks and data privacy across its operations.

Key elements include:

- A formal Information Security Management System (ISMS) and cyber security framework, supported by Board approved policies and procedures to identify, assess, and mitigate cyber risks, and to ensure secure handling of information assets
- A dedicated data privacy and protection framework, including a Privacy Information Management System (PIMS), to manage personal data responsibly and comply with applicable privacy regulations such as GDPR, CCPA and India’s Digital Personal Data Protection Act (DPDPA)
- Incident response and breach management processes, covering detection, investigation, remediation, and regulatory notification where required, along with regular cyber security and data privacy training for employees and contractors
- These frameworks are supported by periodic risk assessments, internal and external audits, and senior management and Board level oversight, ensuring continuous improvement and robust governance of cyber security and data privacy risks
- The Company holds ISO 27001, ISO 27017, ISO 27018, ISO 27701, ISO 22301 and ISO 42001 certifications. [Supporting certificates](#) are maintained and publicly disclosed.

For more details, refer to more details available at:  
[Information Security](#)  
[Privacy Policy](#)

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.  
Not Applicable
7. Provide the following information relating to data breaches:
- (a) Number of instances of data breaches  
Nil in the Company environment. 1 (One) at the third-party service provider of the Company
- (b) Percentage of data breaches involving personally identifiable information of customers  
Nil
- (c) Impact, if any, of the data breaches  
During the reporting period, a cyber incident occurred within a third-party service provider’s environment, leading to the unauthorised disclosure of limited personal information relating to certain current and former employees. The incident was contained entirely within the vendor’s systems, did not involve or impact the Company’s IT environment and did not affect any customer information or customer data. As of the date of this disclosure, no affected individual has reported any threats or attempts to derive undue benefit from this exposure. The primary Incident Report was filed by our vendor to CERT-In within the reporting period.

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).  
We provide Digital Engineering and Enterprise Modernisation services, combining technical expertise and industry experience to assist our clients in preparing for future challenges. Our offerings aim to give clients a competitive edge by helping them foresee and address potential issues.  
[About Persistent](#)
2. Steps taken to inform and educate consumers about safe and responsible usage of products and / or services.  
Persistent Systems Limited educates customers on safe and responsible use of its services through contractual disclosures, onboarding materials, and service documentation, covering security, data privacy, and usage guidelines. Ongoing engagement via client governance meetings, reviews and technical walkthroughs reinforces responsible usage. Dedicated escalation and feedback mechanisms enable customers to seek clarifications and report concerns, supporting continuous improvement and secure service delivery.
3. Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.  
Persistent Systems Limited has established structured mechanisms to inform customers of any potential risk of disruption or discontinuation of services. Delivery risks are jointly assessed with customers on a monthly basis, evaluated using a Risk Priority Number (RPN) and aggregated at the project level, with projects crossing defined thresholds classified as high or critical risk and reviewed fortnightly with senior delivery leadership. Risks and mitigation plans are proactively communicated through weekly status reports, monthly and quarterly business reviews, CXO to CXO interactions, and business continuity plans, with designated client contacts in place for escalations. These practices support transparency, timely mitigation, and continuity of essential services, and are complemented by strong client satisfaction outcomes in delivery and project management
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes / No / Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes / No)  
Not Applicable. Persistent Systems Limited is a software and IT services organisation and does not sell physical consumer products. However, the Company provides additional service-related information beyond statutory requirements through contractual documents, service documentation, onboarding materials and customer engagements. This includes details on service scope, delivery processes, information security and data privacy controls, escalation mechanisms, business continuity arrangements, and responsible service usage, as applicable. Consumer satisfaction survey: Yes. The Company conducts regular customer satisfaction surveys, including an organisation wide Net Promoter Score (NPS) survey and project level customer satisfaction (PSAT) surveys, covering major services and key locations of operation. Feedback from these surveys is reviewed by Management and used to drive continuous improvement in service quality and customer experience.



Independent Assurance  
Statement - Reasonable  
level of Assurance BRSR 9  
core attributes

INDEPENDENT ASSURANCE STATEMENT  
to the Management of Persistent Systems Limited

Persistent Systems Limited (Corporate Identity Number L72300PN1990PLC056696, hereafter referred to as 'PSL' or 'the Company') has commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent of assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include BRSR Core as per Annexure 17A and the non-financial disclosures as per Annexure 16 of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026).



**Our Conclusion:**

**Reasonable level of Assurance- BRSR Core**

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

**Limited Level of Assurance- BRSR Disclosures**

On the basis of the assessment undertaken, nothing has come to our attention to suggest that the non-financial disclosures (as listed in Annexure I of this statement) in BRSR do not properly adhere to the reporting requirements as per BRSR reporting guidelines in Annexure 16 of SEBI's Master Circular.

Scope of Work and Boundary

The scope of our engagement includes a reasonable level of assurance for the 'BRSR Core' attributes and a limited level of assurance for the non-financial disclosures, for the Financial Year (FY) 2025-26.

Reasonable assurance of BRSR Core: Boundary covers the performance of PSL operations that fall under the direct operational control of the Company's legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of PSL as stated in the table below.

| BRSR Core Attribute                                           | Boundary for Reasonable Assurance |
|---------------------------------------------------------------|-----------------------------------|
| Attribute 1 GHG footprint: Scope 1 emissions                  | All Global locations*             |
| Attribute 1 GHG footprint: Scope 2 emissions                  | All Global locations              |
| Attribute 2 Water footprint                                   | India locations**                 |
| Attribute 3 Energy footprint                                  | All Global locations              |
| Attribute 4 Waste Management                                  | All Global locations***           |
| Attribute 5 Enhancing Employee Wellbeing and Safety           | All Global locations              |
| Attribute 6 Gross wages paid to females as % of wages paid    | All Global locations              |
| Attribute 6 POSH                                              | India locations                   |
| Attribute 7 Enabling inclusive Development                    | India locations                   |
| Attribute 8 Fairness in Engaging with Customers and Suppliers | All Global locations              |
| Attribute 9 Openness of business                              | All Global locations              |

\*Scope 1 emissions from PSL's international sites have not been accounted for, as the company does not have direct operational control over these leased facilities.

\*\*Water consumption data is reported only for India operations, as PSL does not have the operational control required to accurately measure or manage water usage across international locations.

\*\*\*Waste data is estimated for PSL leased facilities for India and International locations, as PSL does not have direct operational control over managing and disposing the waste.

Limited assurance of rest non-financial disclosures in BRSR: Boundary for limited assurance of rest non-financial disclosures in BRSR covers the operations of PSL across all global locations, unless otherwise specified in the report.

This boundary for limited assurance also applies to the BRSR Core attribute-related disclosures as mentioned in the table above and cross-references, except where the BRSR report explicitly specifies that certain disclosures are applicable only to India operations.

Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.

Reporting Criteria and Standards

The disclosures have been prepared by PSL in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) as per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated January 30, 2026.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard and Level of Assurance

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. DNV conducted Reasonable level of assurance for the BRSR Core KPIs under 9 ESG attributes; and a Limited level of assurance for the rest non-financial disclosures of BRSR.

Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of PSL. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities:

| BRSR Core Indicators - Reasonable level of Assurance                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rest non-financial disclosures in BRSR - Limited Level of Assurance                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The Industry Standard on Reporting of BRSR Core used a basis of reasonable level of assurance.                                                                                                                                                                                                                                 | Reviewed the disclosures under BRSR reporting guidelines. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework. The BRSR reporting format used a basis of limited level of assurance. |
| Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries                                                                                                                                                                                                                                                                                     | Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in BRSR. Understand and test, on a sample basis, to evaluate adherence to the reporting principles.                                                                                                                |
| Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.                                                                                                                                                                                                                                                                         | Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders.                                      |
| DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annexure II. | DNV audit team conducted on-site audits for corporate offices and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.                                                                                                                               |

In both the cases, DNV teams conducted the:

- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for both reasonable level and limited level of assurance for the disclosures.

Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV's opinion on specific BRSR Core Attribute 8 on "Number of days of accounts payable", Attribute 9 "Open-ness of business" and all sections of BRSR indicators where currency or INR has been applied relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

Responsibility of the Company

PSL has the sole responsibility for the preparation of the BRSR and is responsible for all information disclosed in the BRSR Core and BRSR. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. PSL is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

DNV's Responsibility

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

Use and distribution of Assurance statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV's work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and the PSL. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

|                                                                     |                                                                                |                                     |                                                                               |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------|
| For DNV Business Assurance India Private Limited,                   |                                                                                |                                     |                                                                               |
| Sarkar,<br>Chandan                                                  | Digitally signed by<br>Sarkar, Chandan<br>Date: 2026.05.29<br>18:25:01 +05'30' | Sharma,<br>Anjana                   | Digitally signed by<br>Sharma, Anjana<br>Date: 2026.05.30<br>10:50:47 +05'30' |
|                                                                     |                                                                                |                                     |                                                                               |
| Chandan Sarkar<br>Lead Verifier                                     |                                                                                | Anjana Sharma<br>Assurance Reviewer |                                                                               |
| Assurance Team: Goutam Banik, Shilpa Swarnim, Poornachander Maratha |                                                                                |                                     |                                                                               |

29/05/2026, Bengaluru, India.

Annexure I

1. BRSR Core Verified Data- for reasonable level of assurance

| Sr. No. | Attribute                                                                 | Parameter                                                                                                                                                   | Unit of Measures                                                             | Verified Value |
|---------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------------|
| 1       | Green-house gas (GHG) footprint                                           | Total Scope 1 emissions                                                                                                                                     | Total emissions (tCO2e)                                                      | 83.85          |
|         |                                                                           | Total Scope 2 emissions - Location Based                                                                                                                    | Total emissions (tCO2e)                                                      | 9,671.57       |
|         |                                                                           | Total Scope 2 emissions - Market Based                                                                                                                      | Total emissions (tCO2e)                                                      | 0              |
|         |                                                                           | Total Scope 1 +2 emissions - Location Based                                                                                                                 | Total emissions (tCO2e)                                                      | 9,755.42       |
|         |                                                                           | Total Scope 1+2 emissions - Market Based                                                                                                                    | Total emissions (tCO2e)                                                      | 83.85          |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity per rupee of turnover - Location Based                                                                         | tCO2e/Total Revenue from Operations INR                                      | 0.000000066    |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity per rupee of turnover - Market Based                                                                           | tCO2e/Total Revenue from Operations INR                                      | 0.000000001    |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) - Location Based                              | tCO2e / Total Revenue from Operations adjusted for PPP in USD                | 0.000001345    |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) - Market Based                                | tCO2e / Total Revenue from Operations adjusted for PPP in USD                | 0.000000012    |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity - per employee - Location Based                                                                                | tCO2e/Total Output of Product or Services (Employee)                         | 0.355          |
|         |                                                                           | Total Scope 1 and Scope 2 emission intensity - per employee - Market Based                                                                                  | tCO2e/Total Output of Product or Services (Employee)                         | 0.003          |
| 2       | Water footprint                                                           | Total water consumption                                                                                                                                     | KL                                                                           | 68,997.64      |
|         |                                                                           | Water intensity per rupee of turnover (Total water consumption / Revenue from operations)                                                                   | KL / Total Revenue from Operations                                           | 0.00000047     |
|         |                                                                           | Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in USD (Total Water consumed / Revenue from operations adjusted for PPP)   | KL / Rupee adjusted for PPP in USD                                           | 0.00000095     |
|         |                                                                           | Water intensity in terms of physical output - KL/Employee Per Year                                                                                          | KL/Employee Per Year                                                         | 2.89           |
|         |                                                                           | Water Discharge by destination and levels of Treatment                                                                                                      | KL                                                                           | 17,610.00      |
| 3       | Energy footprint                                                          | Total energy consumed                                                                                                                                       | Giga Joules (GJ)                                                             | 59,976.08      |
|         |                                                                           | % of energy consumed from renewable sources                                                                                                                 | In % terms                                                                   | 68.22%         |
|         |                                                                           | Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)                                                                    | GJ/ Total Revenue from Operations                                            | 0.000000407    |
|         |                                                                           | Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in USD (Total energy consumed / Revenue from operations adjusted for PPP) | GJ/ Rupee adjusted for PPP in USD                                            | 0.000000827    |
|         |                                                                           | Energy intensity in terms of physical output - Per Employee Global                                                                                          | GJ/ Employee Global                                                          | 2.18           |
| 4       | Embracing circularity - details related to waste management by the entity | Plastic waste (A)                                                                                                                                           | MT                                                                           | 11.40          |
|         |                                                                           | E-waste (B)                                                                                                                                                 | MT                                                                           | 194.47         |
|         |                                                                           | Bio-medical waste (C)                                                                                                                                       | MT                                                                           | 0.63           |
|         |                                                                           | Construction and demolition waste (D)                                                                                                                       | MT                                                                           | 0.00           |
|         |                                                                           | Battery waste (E)                                                                                                                                           | MT                                                                           | 12.34          |
|         |                                                                           | Radioactive waste (F)                                                                                                                                       | MT                                                                           | Not Applicable |
|         |                                                                           | Hazardous waste (G)                                                                                                                                         |                                                                              | 0.66           |
|         |                                                                           | Discarded Containers / Barrels / liners                                                                                                                     | MT                                                                           | Not Applicable |
|         |                                                                           | Chemical Sludge (ETP Sludge)                                                                                                                                | MT                                                                           | Not Applicable |
|         |                                                                           | Oil-soaked Cotton, Oil Filter Waste                                                                                                                         | MT                                                                           | 0.02           |
|         |                                                                           | Used / Spent Oil (MT)                                                                                                                                       | MT                                                                           | 0.64           |
|         |                                                                           | Non-hazardous waste                                                                                                                                         |                                                                              | 534.65         |
|         |                                                                           | Total Non-Hazardous Waste (H)                                                                                                                               | MT                                                                           | 534.65         |
|         |                                                                           | Total (A+B + C + D + E + F + G+ H)                                                                                                                          | MT                                                                           | 754.14         |
|         |                                                                           | Waste intensity per rupee of turnover (Total energy consumed / Revenue from operations)                                                                     | Metric tonnes /Total Revenue from Operations                                 | 0.000000005113 |
|         |                                                                           | Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in USD (Total energy consumed / Revenue from operations adjusted for PPP)  | Total waste generated in MT/ Revenue from operations adjusted for PPP in USD | 0.000000104    |
|         |                                                                           | For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations                                        | MT                                                                           | 725.57         |
|         |                                                                           |                                                                                                                                                             | Intensity                                                                    | 96.21%         |
| 5       | Enhancing Employee Wellbeing and Safety                                   | For each category of waste generated, total waste disposed by nature of disposal method                                                                     | MT                                                                           | 28.57          |
|         |                                                                           |                                                                                                                                                             | Intensity                                                                    | 3.79%          |
|         |                                                                           | Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company                                     | In % terms                                                                   | 1.17%          |
|         |                                                                           |                                                                                                                                                             | Number of Permanent Disabilities                                             | 0              |

|   |                                                   |                                                                                                                                                    |                                                                                              |        |
|---|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------|
|   |                                                   | Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)      | Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)                | 0      |
|   |                                                   |                                                                                                                                                    | No. of fatalities                                                                            | 0      |
| 6 | Enabling Gender Diversity in Business             | Gross wages paid to females as % of wages paid                                                                                                     | In % terms                                                                                   | 22.88% |
|   |                                                   | Complaints on POSH                                                                                                                                 | Total Complaints on Sexual Harassment (POSH) reported                                        | 3      |
|   |                                                   |                                                                                                                                                    | Complaints on POSH as a % of female employees / workers                                      | 0.06%  |
|   |                                                   |                                                                                                                                                    | Complaints on POSH upheld                                                                    | 3      |
| 7 | Enabling Inclusive Development                    | Input material sourced from following sources as % of total purchases -and from within India                                                       | Directly sourced from MSMEs/ small producers (In % terms - As % of total purchases by value) | 1.60%  |
|   |                                                   |                                                                                                                                                    | Sourced directly from within India                                                           | 16.69% |
|   |                                                   | Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost  | Location                                                                                     |        |
|   |                                                   |                                                                                                                                                    | Rural                                                                                        | 0.00%  |
|   |                                                   |                                                                                                                                                    | Semi-urban                                                                                   | 1.09%  |
|   |                                                   |                                                                                                                                                    | Urban                                                                                        | 5.33%  |
| 8 | Fairness in Engaging with Customers and Suppliers | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events                             | In % terms                                                                                   | 0%     |
|   |                                                   | Number of days of accounts payable                                                                                                                 | (Accounts payable *365) / Cost of goods/services procured                                    | 34     |
| 9 | Open-ness of business                             | Concentration of purchases & sales done with trading houses, dealers, and related parties<br>Loans and advances & investments with related parties | Purchases from trading houses as % of total purchases                                        | None   |
|   |                                                   |                                                                                                                                                    | Number of trading houses where purchases are made from                                       | None   |
|   |                                                   |                                                                                                                                                    | Purchases from top 10 trading houses as % of total purchases from trading houses             | None   |
|   |                                                   |                                                                                                                                                    | Sales to dealers / distributors as % of total sales                                          | None   |
|   |                                                   |                                                                                                                                                    | Number of dealers / distributors to whom sales are made                                      | None   |
|   |                                                   |                                                                                                                                                    | Sales to top 10 dealers / distributors as % of total sales to dealers / distributors         | None   |
|   |                                                   |                                                                                                                                                    | Share of RPTs (as respective %age) in                                                        |        |
|   |                                                   |                                                                                                                                                    | Purchases                                                                                    | None   |
|   |                                                   |                                                                                                                                                    | Sales                                                                                        | None   |
|   |                                                   |                                                                                                                                                    | Loans & advances                                                                             | None   |
|   |                                                   |                                                                                                                                                    | Investments                                                                                  | None   |

This space is intentionally kept blank.

2. BRSR Disclosures- Limited level of assurance

- Section A: General Disclosures- 20-a, b, 21, 22, 25
- Section C: Principle Wise Performance Disclosure
  - Principle 1: Essential Indicator 1, Leadership Indicator 1
  - Principle 2: Leadership Indicator 4, 5
  - Principle 3: Essential Indicator 1-a, b, 2, 5, 7, 8, 9, 13, 14; Leadership Indicator 3, 5
  - Principle 5: Essential Indicator 1, 2, 6, 10; Leadership Indicator 4
  - Principle 6: Essential Indicator 6, Leadership Indicator 1, 2, 7
  - Principle 8: Leadership Indicator 6
  - Principle 9: Essential Indicator 2, 3, 4

Annexure II - Sites selected for audits

| S.no | Site                          | Location                                                                                                                                                                                |
|------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.   | Corporate Office              | Pune- Bhageerath                                                                                                                                                                        |
| 2.   | India offices (onsite audits) | Pune AR-PG<br>Pune Hinjawadi<br>Pune-Bhageerath<br>Pune- Ramanujan<br>Nagpur-Gargi Maitreyi<br>Goa-Charak Bhaskar<br>Bengaluru - RMZ<br>PRITECH PARK, The Cube<br>Hyderabad - Wave Rock |
| 3.   | India offices (remote audits) | Noida - Logix Cyber Park                                                                                                                                                                |