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INSIGHT TO IMPACT

ESG DATA BOOK 2024-25

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ANNEXURE 1

Reporting boundary

The reporting boundary for all our environment, social and governance disclosures, covers the operations of Infosys Limited and its subsidiaries, unless otherwise stated. Infosys is an IT company and has company-owned offices, leased offices, and employees working in client offices. Infosys has defined topic boundaries based on the significance of the impacts and the potential for reductions that could be undertaken / influenced by the organization. The significant location for our operations is India based on our employee strength.

Boundary for Environment data disclosure

The topic boundary for each environmental aspect has been defined, taking into account the impact and potential for reduction.

1. Disclosure boundary for Environment KPIs

Type	Owned space - India	Leased space - India	Owned space - Overseas	Leased space - Overseas	Serviced office – Overseas
Energy [1]	Yes[2]	Yes[2]	Yes[2]	Yes[2]	Yes[2]
Renewable Energy (RE)	Yes	Yes[3]	Yes	Yes[3]	No
Water	Yes[4]	Yes[4]	Yes[4]	Yes[4]	Yes[4]
Waste	Yes	Yes[5]	Yes	Yes[6]	Yes[6]
SOx / NOx	Yes	No	No	No	No
Emissions (GHG)	Yes	Yes	Yes	Yes	Yes
ODS	Yes	Yes	Yes	No	No

(1) Includes grid electricity, fossil fuel for all locations and natural gas for overseas owned locations
(2) Includes grid electricity based on bills or the EPI method
(3) >200 seating capacity- Implementation of RE in a phased manner.
(4) Based on actual bills or computation based on seating capacity and per capita
(5) Only waste generated directly under our control (like E-waste, Bio medical waste as applicable in the location of operation).
(6) Only E-waste

2. Disclosure Boundary for Greenhouse Gas (GHG) emissions

In line with the principles of the GHG protocol, Infosys has adopted the 'Operational Control' approach for the consideration of GHG emissions. The boundary for GHG emissions therefore includes all of owned offices and leased offices world wide.

All emissions associated with energy consumed in leased space are included under Scope 2 as per the clause 5.2.1 in GHG protocol Scope 2 guidance. Until fiscal 2022, this component was reported under Category 8 of Scope 3 emissions, as part of 'upstream leased assets emission'.

In leased offices, where electricity bills are not available, we calculate based on the energy estimated from Energy Performance Index (EPI) approach for Scope 2 emissions.

ANNEXURE 2

Data center management strategy

Data centers play a crucial role in operation of shared digital IT infrastructure core that enables business, employees, partners and clients to connect, collaborate and accelerate business-led innovations and digital business initiatives across the world. With the advent of cloud and microservice-led design approaches, enterprise data centers are moving to be the edge of the cloud and distributed architecture patterns of hybrid clouds are evolving to the next level.

Sustainability is an inextricable part of how we design and operate our data center facilities and IT services. A strategic initiative launched by InfosysIT to modernize the data center IT landscape to make it future-ready, continues to yield high rewards. Density optimized hyperscale platforms were deployed to enable high-density server virtualization and consolidation across the enterprise. Hyperscale platforms are open-source driven infrastructure innovations that enable cloud-scale agility and efficient resource pooling and utilization. This initiative is delivering significant power savings and reducing the total cost of ownership for the organization.

The environment parameters (temperature, humidity, air flow), power consumption (at the device, rack, zone and data center level) are critical parameters which have significant say in data center energy consumption. The cooling system is continuously optimized to achieve the best possible efficiency while maintaining the availability. The below activities carried out during the year have helped in reducing the energy consumption in cooling of data centers.

- Installed cold aisle containment systems to optimize airflow, reduce cooling energy consumption, and maintain consistent rack inlet temperatures
- Relocation of sensors to critical zones to ensure precise temperature monitoring, thereby enabling efficient cooling and reducing unnecessary energy consumption
- Developed and deployed automated sequences to streamline operations, reduce human intervention, and improve consistency
- A real-time alerting mechanism was deployed to ensure immediate response to critical events in the enterprise data center

Data centers at Infosys campuses account for about 7% of the total power consumption of our global operations annually.

New data centers are designed in a very efficient manner, including arrangement of racks, hot aisle and cold aisle containment, efficient air conditioning strategies and lighting, and Uninterruptible Power Supply (UPS) systems. Passive cooling technologies are also used.

The PUE of our data centers across India locations ranges from 1.29 to 2.33, with a weighted average PUE of 1.56.

Parameter	Fiscal 2025	Fiscal 2024	Fiscal 2023
PUE	1.56	1.55	1.59

On the governance front, we have implemented security cadence and information security practices, heightened vigilance in protecting the digital core, and improved defences against emerging threats in the new era of remote working.

ANNEXURE 3

Climate related disclosures

Climate change presents both physical and transition risks—ranging from extreme weather events to evolving regulations and market dynamics. At the same time, it offers opportunities for innovation and growth. For Infosys, addressing climate change is central to our long-term strategy. We are committed to transitioning towards a low-carbon economy by identifying and leveraging emerging opportunities such as clean energy, resource efficiency, and green technologies.

To strengthen transparency and decision-making, we align our disclosures with globally recognized frameworks. We have aligned our current Climate Risk Assessment with the recommendations of Taskforce on Climate-related Financial Disclosures (TCFD) and have made a step progressing towards disclosure requirement as per International Financial Reporting Standards S2- Climate related disclosures (IFRS- S2). Infosys has conducted climate risk assessment and identified ket climate related risks and opportunities through an external agency. The assumptions and projected scenarios upto 2050 are based on the model developed based on climate science. Our assessment encompasses the climate-related physical and transition risks that Infosys is exposed to, as well as the opportunities arising from climate-related factors, that may impact our financial position, cash flow, or access to capital across short, medium, and long-term horizons.

The Climate Risk Assessment provides comprehensive disclosures designed to help stakeholders understand our approach across four key pillars: (i) Governance; (ii) Strategy; (iii) Risk Management; and (iv) Metrics & Targets.

Climate Governance

We integrate ESG principles and climate considerations into our decision-making through a well-defined governance structure with clear roles, transparent reporting, and close Board and Executive collaboration.

ESG & Climate Governance

Our Board instituted an ESG Committee on April 14, 2021, to discharge its responsibility to oversee matters related to Infosys group-wide ESG initiatives, priorities, and leading ESG practices. The ESG Committee reports to the Board and meets every quarter. The ESG Council reports to the ESG Committee and executes the programs and plans of the ESG Committee to achieve the ambitions outlined in Infosys' ESG vision 2030.

ANNEXURE 3

Board's oversight in ESG and Climate Governance

ESG Committee

The purpose of the ESG Committee of the Board of Directors of Infosys Limited is to assist the Board and the Company in fulfilling the ambitions committed in the ESG vision of the company. The Committee has overall responsibility for (i) Endorsing the ESG vision and goals set out on an ongoing basis (ii) monitoring the progress against the stated vision and goals (iii) reviewing any statutory performance obligations on Sustainability/ESG. The Committee is also responsible for reporting progress of various initiatives and in making appropriate disclosures on a periodic basis.

The ESG Committee collaborates with other Board committees, such as Risk Management, Stakeholder Relationship, Corporate Social Responsibility and Cybersecurity, to address ESG risks, align initiatives, and track progress. Other committees and senior management also contribute to enhancing ESG performance and disclosures, with significant matters presented to the Board for approval.

Risk Management Committee (RMC)

The Risk Management Committee assists the Board in fulfilling its corporate governance oversight responsibilities about the identification, evaluation and mitigation of strategic, operational, and external environment risks. Starting FY21, we have aligned our climate change management process and reporting with leading global standards like TCFD and SASB.

The Operations Risk Council comprising the CFO, Presidents/ Co-Heads of Delivery, Chief Risk Officer (CRO), and the General Counsel, oversee the risk management process. The Office of Risk Management reports to the Risk Council regularly on all the major risks related to climate change, among other risks. The Risk Council reviews the adequacy, progress, and effectiveness of risk mitigation measures and reports to the RMC.

Corporate Social Responsibility Committee

The CSR Committee meets every quarter to review the strategy, plan of action and budget spend on climate-related issues. The Chairperson along with other Board members oversee the implementation of the CSR Policy including climate action-related projects. The committee also reviews the challenges in the implementation of carbon offset projects, and their progress related to objectives and targets as per our ESG Vison 2030.

Board of Directors Competency
Refer Page 22 IR

The composition of the board
Refer Page 112 of IR

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Management's Role in Assessing and Managing Climate-related Risks and Opportunities

ESG Council

The ESG Council reports to the ESG Committee on a regular basis and the purpose of the council is to execute the programs and plans of the ESG Committee to achieve the ambitions outlined in the ESG Vision 2030. The council nominates sponsors from the executive leadership team, who work closely with the ESG ambition leads to ensure progress on the goals. The council has the overall responsibility for ESG governance, reporting, communication, branding, and taking stock of the performance and discussing programs and plans, as appropriate.

Sustainability Leadership team

Under the direction of our CFO, the sustainability leadership team including Head-Global Infrastructure and Head-Facilities, prepares and oversees projects to meet climate goals. They work in consultation with various internal stakeholders to conduct a techno-commercial evaluation of new projects and monitoring of existing projects to meet the goals and targets set by the ESG committee on climate-related issues not limited to carbon, energy, waste, and water. This includes collaborating on innovations related to low carbon initiatives including supply chain and client services.

Role of Managers and Business unit Heads

The ESG Committee's goals are cascaded to Business Unit (BU) heads, who implement and monitor projects with support from Corporate Facilities, Green Initiatives, and location-wise teams. Environment and sustainability managers at each facility identify and prioritize projects, and report progress to BU heads, Sustainability Leadership, and the CFO, ensuring a top-down and bottom-up approach to climate action.

Motivating Workforce through Climate-related initiatives

At Infosys, we recognize that achieving our climate goals requires active participation and commitment across all levels of the organization. To foster a culture of climate stewardship, we have implemented a robust incentive structure that motivates our management and employees to take ownership of climate change related initiatives.

Entitled to incentive	Relevance of contributions	Details of incentives
Chief Executive Officer (CEO)	The CEO oversees climate-related risks and opportunities, sets targets, and evaluates progress towards goals such as carbon neutrality, and ESG Vision 2030. Performance on these goals directly impacts the CEO's remuneration and annual increment, ensuring alignment with the company's sustainability objectives.	Restricted Stock Units
Chief Financial Officer (CFO)	The CFO, as head of the ESG council, oversees the implementation of Infosys' ESG Vision 2030, including climate commitments, and is incentivized to achieve publicly declared ESG goals.	Performance based incentive
Sustainability Leadership	The Sustainability Leadership team, reporting to the CFO, evaluates and monitors projects to meet ESG climate-related targets, including carbon, energy, waste, and water, and collaborates on low-carbon innovations across supply chain and client services.	Performance based incentive
Environmental/ Sustainability Manager	The Green Initiative and HSE teams drive sustainability through projects like energy efficiency, renewable energy, water and waste management, with KPIs to reduce consumption, increase renewables, and achieve zero waste to landfill by 2030. Progress is tracked, audited, and published, with team performance evaluated bi-annually, impacting compensation and increments.	Performance based incentive

ANNEXURE 3

Climate Strategy

Strategic focus areas for a lower Carbon future

Our climate strategy is built around a multi-faceted approach to achieve our ESG Vision 2030 targets and become climate positive in 2030. As a responsible business, we are committed to integrating climate actions into every aspect of our operations. We are proud to have maintained carbon neutrality for the sixth consecutive year, demonstrating our dedication to reducing our environmental footprint. Our commitment to sustainable infrastructure is evident in our portfolio of green buildings, with 29.7 million sq. ft. space with highest level of certification. We engage closely with our clients to develop products and services that support their ESG performance, fostering a collaborative approach to reducing emissions and promoting sustainable practices.

Our Approach to Green Buildings

Our green building strategy goes beyond energy efficiency to include the full life cycle carbon footprint of structures. Recognizing that embodied emissions—from raw material extraction to construction—form a significant part of a building's total impact, we have adopted Life Cycle Assessment (LCA) as a standard for all new infrastructure.

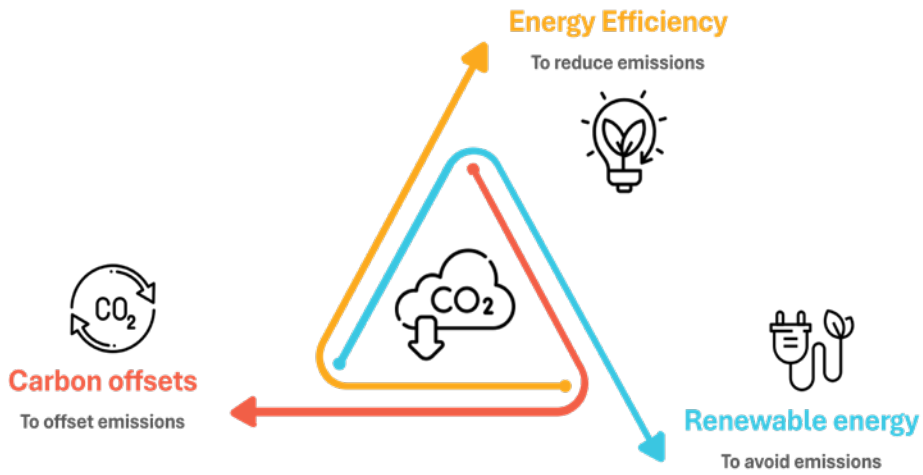
Following ISO 14040-44 guidelines, we conducted LCAs for upcoming buildings, particularly focusing on stages A1–A3 (material sourcing, transportation, and manufacturing). Results show embodied carbon levels ranging from 616–651 $kgCO_2e/m^2$, with over 75% arising from core structures and façade elements. This data helps inform smarter material choices and design strategies that reduce emissions. Our approach to green buildings also emphasizes advanced insulation, efficient HVAC systems, and real-time energy monitoring to reduce operational emissions.

Strategic Offsets for Inclusive Climate Action

Infosys' carbon offset strategy is centred on high-impact projects that drive both environmental and socio-economic benefits. We prioritize certified (Gold Standard) initiatives that reduce GHG emissions while improving rural livelihoods through enhanced health, digital literacy, and employment. Our biogas programs in Karnataka and ongoing efforts in Maharashtra, Meghalaya, and Rajasthan have impacted over 2.72 lakh rural beneficiaries, generating more than 3,900 jobs, and fostering community empowerment. By integrating sustainability with social development, these projects extend Infosys's climate action beyond carbon neutrality, addressing systemic rural challenges and contributing to a more resilient and inclusive low-carbon economy.

In fiscal 2017, Infosys introduced an internal carbon price to make more informed decisions on investments in clean technologies, lower carbon solutions, renewable energy, and carbon offset projects to reduce/offset its carbon footprint across significant operations. The carbon price is US$14.25, which was set as the benchmark for all our low - carbon initiatives.

Our strategy to reduce emissions is built around three key pillars:



ANNEXURE 3

Commitments to Climate Action

Infosys has taken several global commitments with regards to environment and climate change, as listed below:

Commitments
Infosys is committed to reducing the overall CO2 emissions in its portfolio. Our **Scope 1, 2 and 3** emissions reduction targets are aligned to well below 2-degree scenario **(WB2DS)** and validated by **SBTi**
Infosys has committed to become **Climate Positive in 2030**
Infosys is a signatory to **RE100**

Disclosures
Infosys ranks A- in CDP Climate Change module.
Infosys has been publishing Integrated Annual Report since FY21-22 based on the **Integrated Report framework developed by IIRC**
Infosys has been publishing its ESG/ Sustainability Report aligned with **GRI Standards since 2008.**

Impact of Climate-related Risks and Opportunities on Business, Strategy, and Financial Planning

Climate-related risks and opportunities have notably influenced Infosys' strategy for transitioning towards a low carbon economy. We have a Business Continuity Management System (BCMS) called Phoenix, certified by ISO. This program is designed to ensure seamless continuity of business and the utmost safety of employees and organization assets while continuously meeting client expectations. The BCMS program provides a robust framework for planning, establishing, implementing, operating, monitoring, reviewing, maintaining, and continually improving business continuity measures across Infosys and its subsidiaries as per the global BCMS strategy. We have the Phoenix plan at corporate level, and comprehensive business continuity plans are created at three operational levels covering business functions, locations, and accounts. Integrated into our Enterprise Risk Management Framework, the BCMS plans guide our typical response to events, such as catastrophes and natural or human-made disasters, which could disrupt or severely constrain our operations. This covers various crisis scenarios as part of detailed risk assessments for functions, locations, and accounts, which are documented with mitigation plans along with controls put in place.

To address physical risks (e.g., floods, cyclones, wildfires), we implement climate-resilient infrastructure and sustainable design strategies. We evaluate and select locations considering flood/drought risks and maintain alternate delivery centres for operational flexibility. Our infrastructure planning includes elevated buildings, emergency resource storage, and disaster management protocols to ensure resilience.

For transition risks (e.g., emission regulations, carbon pricing, rising input costs), we assess business impact and develop mitigation strategies. We view climate-related opportunities—like renewable energy, efficient buildings, and expanding sustainability services—as key drivers of our business strategy, enabling us to reduce risks and capture value across the short, medium, and long term.

Building Climate-Resilient Operations for Long-term Sustainability

Climate-related physical and transitional risks have significantly influenced our operational strategies, compelling us to adopt a proactive and integrated approach toward resilience and resource optimization. To mitigate these risks and unlock long-term sustainability opportunities, we have embedded climate adaptation and mitigation into our core operational blueprint. Our strategy is structured around four foundational pillars: (1) enhancing the climate resilience of our campuses through robust business continuity systems; (2) reducing dependence on finite resources like energy and freshwater; (3) achieving operational self-sufficiency through on-site renewables and circular water use; and (4) integrating sustainability into the daily operational ethos across business units.

We have implemented large-scale water stewardship and energy-efficiency measures across our campuses. All operational facilities in India are equipped with rainwater harvesting systems, decentralized wastewater recycling, and demand-side water management protocols.

ANNEXURE 3

Integrating Climate Strategy across Supply and Value chains

Climate-related risks and opportunities have increasingly shaped our strategic approach across both our supply chain and broader value chain. While the direct climate impact of most service and people-based suppliers remains limited, we recognize the growing importance of aligning procurement and vendor engagement with our decarbonization goals.

From an operational standpoint, we have prioritized collaborating with partners who embrace low-carbon practices and sustainability standards. We mandate adherence to global frameworks such as REACH, RoHS, and promote procurement of energy-efficient equipment compliant with Energy Star certification. Sustainable housekeeping and facility operations are driven using green-certified products. Drawing from global best practices, we continuously evaluate and collaborate with suppliers to mitigate emissions and resource use across our operations. We also foster innovation in the supply chain by encouraging equipment and infrastructure providers to co-develop and deploy cleaner technologies. Our ESG Vision 2030 is closely interlinked with these supply chain interventions, ensuring that sustainability is embedded at every step of the procurement process.

On the value chain front, we have been at the forefront of leveraging digital solutions and green engineering practices to enable low-carbon transformation across our campuses and client offerings. Our facilities, among the most energy- and water-efficient globally, serve as innovation hubs for sustainable practices, with initiatives such as the Sustainability Practice Unit (SPU) driving decarbonization through scalable, tech-enabled models.

Climate Risk Assessment

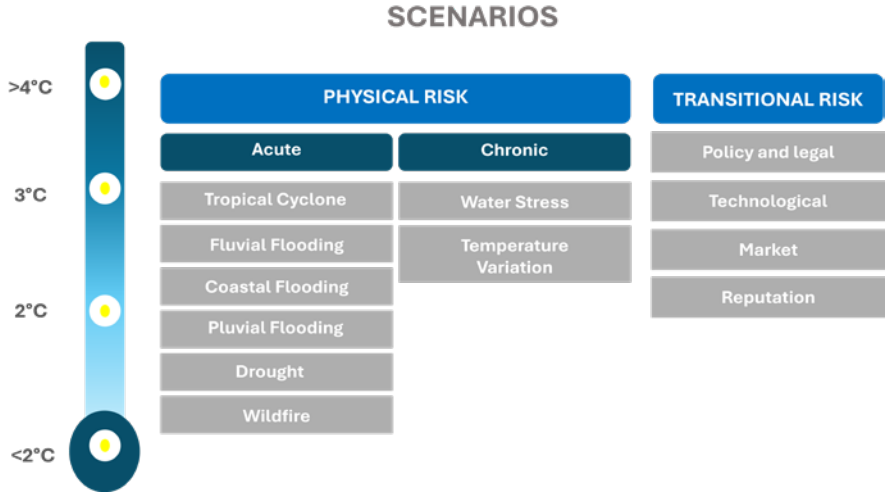
The risk categorization has been done as per below:

•Physical risks: Risks resulting from event driven or long term change in climatic patterns causing damage to assets or supply chain disruption.

•Transition Risks: Risks associated with the transition to a low-carbon business model, which includes reputation, technological, and market reforms to address climate change mitigation and adaptation requirements.

Scenario analysis- Physical Risk Assessment

Infosys has undertaken a detailed site-wise climate risk assessment for 25 asset locations in India and overseas locations for assessing the impacts of various physical risks under different IPCC scenarios. These risks were assessed under scenarios - SSP1-2.6, SSP2-4.5, SSP3- 7.0, and SSP5-8.5.



SSP	Scenario (Likelihood)	Estimated Warming (2021–2040) Near Term	Estimated Warming (2041–2060) Mid Term	Estimated Warming (2081–2100) Long Term	Very Likely Range (2081–2100)
SSP1-2.6	Low GHG emissions: CO2 emissions cut to net zero around 2075	1.5 °C	1.7 °C	1.8 °C	1.3 – 2.4 °C
SSP2-4.5	Intermediate GHG emissions (likely): CO2 emissions around current levels until 2050, then falling but not reaching net zero by 2100	1.5 °C	2.0 °C	2.7 °C	2.1 – 3.5 °C
SSP3-7.0	High GHG emissions (unlikely): CO2 emissions double by 2100	1.5 °C	2.1 °C	3.6 °C	2.8 – 4.6 °C
SSP5-8.5	Very high GHG emissions (highly unlikely): CO2 emissions triple by 2075	1.6 °C	2.4 °C	4.4 °C	3.3 – 5.7 °C

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Scenario analysis - Transitional Risk Assessment

To simulate a climate scenario and assess transitional risks across short, medium, and long-term horizons, various external factors, such as regulatory frameworks, and evolving consumer behavior, were carefully analyzed. This process integrated the evaluation of key variables, including regulatory changes, technological advancements, market dynamics, customer demands, and reputational impacts. Transition risks such as fluctuating carbon pricing, increased cost of raw materials, and behavioral changes among consumers were comprehensively examined. To ensure robust analysis, widely recognized frameworks like the International Energy Agency (IEA) scenarios, including the Stated Policies Scenario (STEPS), Announced Pledges Scenario (APS) and the Net Zero Emissions (NZE), were used to guide the assessment.

Scenario	Description	Estimated Temperature Rise by 2100	Net Zero Achievement
Net Zero Emissions by 2050 (NZE)	Global pathway aimed at achieving net zero CO_2 emissions by 2050, aligning with 1.5°C global temperature goal. emphasis on renewables, carbon capture, & reduced fossil fuels.	**Up to 1.5°C**	**2050**
Announced Pledges Scenario (APS)	Assumes all governments meet their announced climate pledges (NDCs and net zero commitments). While better than STEPS, it still overshoots the NZE scenario target.	**1.5°C to below 2°C**	**Not before 2070**
Stated Policies Scenario (STEPS)	Projects energy demand and supply based on current policies. Assumes slower decarbonization, with emissions peaking later, leading to a higher temperature increase.	**Above 2°C**	**No Global Net Zero by 2050**

ANNEXURE 3

Climate-related risks

Policy and Legal Risk | Carbon pricing mechanisms - Medium Term

Primary financial effect of the risk
Increased compliance costs / Fines, penalties or enforcement orders
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
More probable

Scenario	Annualized financial impact of the risk (USD million)	Annualized cost of response for the risk (USD million)
NZE 2040		
NZE2050	< 10	< 10
APS2050		
STEPS 2050		

Description :

The global trend of pricing GHG emissions is expanding, with 110 carbon pricing instruments in 53 national jurisdictions. Germany, Shanghai, and France have already implemented emissions trading systems or carbon taxes for the building sector. India has set climate action goals, including achieving 500GW of non-fossil energy capacity and reducing carbon emissions by one billion tons by 2030. The country's existing Perform, Achieve, and Trade (PAT) scheme and evolving Carbon Credit Trading System may impose compliance costs on businesses. As a result, Infosys, although not highly energy-intensive, may face increased operational expenses due to the escalating cost of GHG emissions and future regulations.

Explanation :

To assess the impact of carbon pricing on Infosys' assets, various scenarios were projected up to 2050, including BAU, and IEA scenarios (NZE, APS, STEPS). The financial impact of carbon pricing mechanisms on Infosys was calculated in two ways: for mechanisms that directly apply to Infosys, the impact was based on emissions/energy consumption exceeding the inclusion threshold and the unit carbon price. For mechanisms that apply to upstream suppliers, it was assumed that the increased costs would be passed on to Infosys.

Financial impact due to risk = Emissions exceeding the inclusion threshold/ cost passed on to Infosys under a given IEA scenario * Unit carbon price

Description of response:

The cost of responding to the risk associated with carbon pricing was calculated using Infosys' Internal carbon pricing. This involved determining the total emissions due to fuel consumption in geographies where carbon pricing is applicable to upstream suppliers/ emissions exceeding inclusion threshold directly applicable to Infosys and then multiplying by the internal carbon price to arrive at the cost of response to the risk.

Cost of response to the risk = Emissions due to fuel consumption/ Emissions exceeding the inclusion threshold * Internal carbon price

Market Risk | Increased cost of raw materials - Short Term

Primary financial effect of the risk
Increased direct costs
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Least probable

Scenario	Annualized financial impact of the risk (USD million)	Annualized cost of response for the risk (USD million)
NZE 2040		
NZE2050	< 10	< 10
APS2050		
STEPS 2050		

Description :

Rising grid electricity costs in India and other countries where we operate pose a significant challenge to our business. Climate change is driving up cooling demands across our campuses, and uncertainty around future electricity prices and global temperature increases pose a risk to our operations. For Infosys, Indirect CO2 costs are caused because electricity producers are passing on the cost of emission allowances to their customers via the price of electricity. According to a research conducted in USA, a $28-per-metric-ton carbon tax would increase national average electricity prices by about 0.7 cents per kWh in 2035.

Explanation :

To evaluate the financial impact of the risk of rising electricity costs due to climate change, we made assumptions about Infosys' total electricity consumption and renewable energy targets under various scenarios, including business-as-usual, Net Zero Emissions 2040 and IEA scenarios upto 2050 (NZE, STEPS, and APS). We then calculated the financial impact based on the total cost of grid electricity consumed over the years under different climate scenarios.

Financial impact due to risk = Total grid electricity consumption * Y-o-Y increase in the cost of grid electricity

Description of response:

To mitigate this risk and achieve our ESG goal of reducing emissions, we're making investments in renewable energy sources, including solar panels, green power procurement, and green tariffs. As a result, 77.7% of our Indian operations were powered by renewable electricity in FY25. We're a signatory to RE100 and aim to power 100% of our operations using renewable energy sources, solidifying our position as a sustainability leader. The cost of responding to the risk of rising electricity costs due to climate change is calculated based on the total cost incurred by Infosys for renewable energy consumption. This includes the cost of installing and maintaining rooftop solar panels, as well as the cost of purchasing renewable energy from third-party sources through power purchase agreements and green tariffs, which together comprise the total cost of responding to the risk.

Cost of response= Cost of installing and maintaining rooftop solar panels + Cost incurred for third party renewable energy

Reputation Risk | Increased stakeholder concern or negative stakeholder feedback - Long Term

Primary financial effect of the risk
Decreased revenues due to reduced demand for products and services
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Probable

Scenario	Annualized financial impact of the risk (USD million)	Annualized cost of response for the risk (USD million)
NZE 2040	57	< 10
NZE2050	90	
APS2050	134	
STEPS 2050	179	

Description :

Infosys is committed to maintaining carbon neutrality across Scope 1, 2 and 3 emissions, each year and becoming climate positive in 2030. However, if Infosys is unable to meet its targets or demonstrates insufficient progress towards them, the company may face a negative stakeholder perception. Any failure to achieve these targets may lead to reputational damage and heightened scrutiny from stakeholders, particularly considering the growing focus on mitigating climate change.

Explanation :

To estimate the potential financial impact of reputational risk, four scenarios are used, each assuming a different percentage impact on revenue. The revenue projections were based upon the growth projections of ICT sector (~6% growth). This risk is expected to kick off in 2035. The scenarios include a 0.25% impact on revenue under the NZE 2040 scenario, 0.5% under the NZE 2050 scenario, 0.75% under the APS 2050 scenario, and 1.0% under the STEPS 2050 scenario. The financial impact is then calculated by multiplying the percentage of revenue impact by the total revenue from operations, providing a quantitative assessment of the potential reputational risk.

Financial Impact = Percentage of Revenue Impact * Total Revenue from Operations

Description of response:

The cost of responding to risk is determined by calculating the difference in emissions between the Business-as-usual (BAU) scenario and the respective IEA scenarios and then multiplying this difference by the internal carbon price in the respective scenarios. This approach provides a quantitative measure of the cost of transitioning from a business-as-usual scenario to a more sustainable scenario, with the internal carbon price serving as a key factor in determining the cost of reducing emissions.

Cost of response to risk = Difference in emissions in BAU and respective IEA scenarios * Internal carbon price

Accute Physical Risk | Acute physical risks- Tropical cyclones, Floods, Droughts, Wildfires - Short Term

Primary financial effect of the risk
Increased indirect (operating costs)
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Most probable

Scenario	Annualized financial impact of the risk (USD million)	Annualized cost of response for the risk (USD million)
SSP1- 2.6		
SSP2- 4.5	< 10	< 10
SSP3- 7.0		
SSP5- 8.5		

Description :

Infosys may face potential physical risks from extreme weather events, including tropical cyclones, floods, droughts, and wildfires, which could damage its global network of offices and data centers. These events may cause disruption, data loss, and service interruption, particularly in regions prone to such hazards. The company's assets, including key infrastructure and facilities, are vulnerable to damage, posing a risk to employee safety and leading to financial losses and reputational damage. Effective disaster response strategies and resilient infrastructure are crucial to mitigate these risks and minimize operational expenses. Proactive measures can help protect our assets and ensure business continuity.

Explanation :

The financial impact of climate-related hazards such as floods, droughts, tropical cyclones, and wildfires on Infosys' assets is calculated using hazard metrics and impact functions specific to every hazard. The impact functions consider climate-related expenses, decreased revenue, and business interruption, and are based on pathways such as business interruption, clean-up and repair costs, and employee health. The impacts are modelled under various IPCC shared socio-economic pathway scenarios, including SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5. Through impact pathways, the percentage of asset value at loss due to acute physical risks was determined, this percentage multiplied with asset value resulted in absolute modelled average annual loss.

Modelled average annual loss = Percentage of asset value at loss * asset value

The cost of response is calculated based on the additional capex the company spends on climate risk mitigation, and insurance premium paid for climate physical risk.

Description of response:

Our company's response to physical risks is overseen by our Business Continuity Management System (BCMS), also known as the Phoenix program. In the event of a natural disaster, this team works to minimize disruptions to our business operations. Our BCMS is certified to the ISO 22301:2019 standard, ensuring we adhere to best practices in business continuity. To mitigate climate-related risks, we incorporate sustainable design principles into our physical infrastructure and carefully evaluate potential sites for drought susceptibility before selecting them. Additionally, we allocate capital expenditures (Capex) to implement measures such as flood-proofing, elevating road levels, and raising building foundations to reduce the impact of climate-related events.

Chronic Physical Risk | Chronic Physical risks- Temperature variability, Water stress - Short Term

Primary financial effect of the risk
Decreased revenues due to reduced demand for products and services
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Probable

Scenario	Annualized financial impact of the risk (USD million)	Annualized cost of response for the risk (USD million)
SSP1- 2.6	32	< 10
SSP2- 4.5	32	
SSP3- 7.0	31	
SSP5- 8.5	35	

Description :

Infosys may face chronic physical risks from temperature variability and water stress, which could significantly impact its long-term operations. Temperature fluctuations may strain energy demands for cooling systems and may also result in HVAC degradation, and lower employee productivity particularly in regions with extreme heat. Water stress may pose challenges to maintaining necessary cooling for servers and other equipment, affecting performance and reliability. Additionally, reduced water availability can lead to operational inefficiencies and increased water expenses in affected regions. These long-term environmental shifts could also affect supply chain stability, employee well-being, and operational resilience.

Explanation :

The impact of climate-related hazards on Infosys' assets is calculated using hazard metrics and impact functions specific for temperature variability and water stress. The impact functions consider climate-related expenses, decreased revenue, and business interruption, and are based on pathways such as increased cooling costs, HVAC degradation, increased water expenses and employee productivity. The impacts are modelled under various IPCC shared socio-economic pathway scenarios, including SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5. Through impact pathways, the percentage of asset value at loss due to chronic physical risks was determined, this percentage multiplied with asset value resulted in absolute modelled average annual loss.

Modelled average annual loss = Percentage of asset value at loss * asset value

The cost of response is calculated based on the additional capex the company spends on climate risk mitigation, and insurance premium paid for climate physical risk.

Description of response:

Our company's response to physical risks is overseen by our Business Continuity Management System (BCMS), also known as the Phoenix program. In the event of a natural disaster, this team works to minimize disruptions to our business operations. Our BCMS is certified to the ISO 22301:2019 standard, ensuring we adhere to best practices in business continuity. To mitigate climate-related risks, we incorporate sustainable design principles into our physical infrastructure and carefully evaluate potential sites for water stress and drought susceptibility before selecting them. Additionally, we are also taking continuous measures towards radiant cooling systems in our offices which are 50% more efficient than regular air-conditioning and deploying retroshade devices to effectively cut off direct sun and heat.

ANNEXURE 3

Climate-related opportunities

Energy Source | Use of lower emission sources of energy (Solar energy sources) - Short Term

Primary financial effect of the opportunity
Reduced direct costs
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Most Probable
Annualized financial impact of the opportunity(USD million)
<10
Annualized cost to realize the opportunity (USD million)
<10

Description :

Infosys is leveraging solar energy to drive sustainability, cost efficiency, and operational resilience. With 60 MW of installed capacity and procurement of green power , company consumed 161 million kWh of renewable electricity in FY 25, avoiding 115,913 tCO2e emission. As a RE100 signatory, Infosys aims to power 100% of its operations with renewable energy, solidifying its position as a sustainability leader. The company is committed to becoming climate positive in 2030, demonstrating its strategic focus on ESG and sustainability, and driving responsible growth and innovation in energy management.

Explanation :

Grid electricity, often generated from fossil fuels, contributes significantly to GHG emissions, leading to climate change and increased costs. Its reliance on non-renewable sources like coal and natural gas also exposes businesses to fluctuating energy prices and supply disruptions.

Financial impact= Difference in grid and renewable electricity consumption price * Total electricity consumed from RE

In contrast, renewable energy (RE) sources like solar are clean and sustainable making them essential for reducing environmental impact. It also provides long-term cost savings by reducing dependence on volatile grid prices and enhances energy security, offering a more reliable and resilient power supply for our business in the long run.

Cost to realize the opportunity= Cost of installing and maintaining rooftop solar panels + Cost incurred for third party RE

Description of response:

Our strategy to adopt renewable energy sources:

Situation: Infosys recognized the growing risks of climate change and energy volatility due to dependence on non-renewable energy sources like coal and natural gas.

Task: As a signatory to the RE100 initiative, Infosys committed to meeting 100% of its electricity needs through renewable energy sources across its global operations.

Action: To fulfill this commitment, Infosys implemented a multi-pronged strategy that included: Installation of rooftop solar photovoltaic (PV) systems across its campuses, development of on-site solar power plants to generate electricity for internal consumption, and purchasing third party PPAs

Result: In FY 25, Infosys on site solar plants generated approximately 77 million kWh of elctricity, meeting 77.7% of its electricity requirements in India through renewable energy, significantly reducing our carbon footprint and improving energy resilience.

Resource Efficiency | Move to more energy/resource efficient buildings - Short Term

Primary financial effect of the opportunity
Reduced indirect operating costs
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Most Probable
Annualized financial impact of the opportunity(USD million)
<10
Annualized cost to realize the opportunity (USD million)
<10

Description :

Infosys' carbon neutrality strategy is built on energy efficiency, renewable energy, and carbon offset projects. The company has reduced energy consumption and emissions by 55% per capita over the past decade, despite a 2.5-fold increase in headcount. This has resulted in significant cost savings of over $200 million. With 29.7 million sq.ft. of certified green space, Infosys leads in sustainable building practices, reducing carbon emissions and energy consumption while promoting a healthier environment.

Explanation :

Infosys has made significant strides in energy efficiency over the past 15 years, achieving substantial reductions in energy and emission intensity. The company remains committed to optimizing its operations, with ongoing investments expected to yield considerable savings in energy costs. The financial impact is calculated based on the reduction in energy consumption owing to conducting operations in green buildings. This is calculated as the basis of the reduction in EPI in green buildings when compared to conventional office buildings.

Financial impact due to opportunity = Reduction in energy consumption due to reduction of EPI * Cost per unit of electricity

The cost to realize the opportunity is calculated based on the total cost of energy efficiency measures implemented in buildings.

Description of response:

Our strategy for green buildings:

Situation: Infosys, aiming for becoming climate positive, identified energy consumption in buildings as a major contributor to its environmental footprint. With rapid headcount growth (2.5× over a decade), traditional infrastructure posed significant sustainability and cost challenges.

Task: The objective was to reduce overall energy consumption in buildings, enhance operational efficiency, and promote sustainability. Specifically, Infosys sought to reduce energy intensity (EPI) and emissions while maintaining scalability.

Action: Over the years, Infosys has implemented a green building strategy encompassing construction of 29.7 million sq. ft. of certified green buildings, adoption of ultra-efficient architectural design, passive cooling, energy-efficient HVAC systems, extensive retrofitting of older buildings with energy-efficient systems.

Result: Over 15 years, Infosys achieved a significant reduction in energy and emission intensity, despite workforce expansion.

Resource Efficiency | Move to more energy/resource efficient buildings - Short Term

Primary financial effect of the opportunity
Reduced indirect operating costs
Magnitude
Low
Likelihood of the risk having an effect within the anticipated time
Most Probable
Annualized financial impact of the opportunity(USD million)
<10
Annualized cost to realize the opportunity (USD million)
<10

Description :

At Infosys, we prioritize responsible water management and aim to minimize our water footprint. Our comprehensive rainwater harvesting systems, which include rooftop collection, storage tanks, and recharge wells, significantly reduce our dependence on external freshwater sources and replenish the groundwater table

Explanation :

The financial impact of water conservation initiatives is quantified using a cost-benefit analysis framework, where the monetary savings are directly correlated to the reduction in freshwater consumption. The calculation is based on the formula:

Financial Impact = Reduction in freshwater consumption * Cost savings per cubic meter of water saved,

And the cost to realize the opportunity is based on the cost required to install, operate and maintain the rainwater harvesting structure and STP plants.

Cost to realize the opportunity = (Cost of installing rainwater harvesting structure + Maintenance cost of rainwater harvesting structure + Rainwater consumption * Unit cost of treating rainwater) + (Wastewater recycled * Unit cost of treating wastewater)

Description of response:

Our strategy for water recycling,

Situation: With growing concerns over water scarcity and operational sustainability, Infosys recognized the need to reduce freshwater dependency and enhance water resilience across its campuses in India.

Task: The goal was to implement sustainable water management systems that minimize freshwater consumption, increase wastewater recycling, and raise employee awareness, all while maintaining operational efficiency.

Action: Infosys adopted a combination of water-efficient technologies including large-scale rainwater harvesting systems, wastewater recycling infrastructure for non-potable applications like landscaping and HVAC cooling. The company also launched internal campaigns to promote water conservation culture among employees. We also took a target to recycle 100% of the wastewater generated across all campuses,.

Result: These initiatives led to a reduction in total freshwater consumption and operational water footprint, hence ensuring long-term water security, and contributing to broader environmental stewardship.

ANNEXURE 3

Climate Change Risk Management

Climate change-related risks are identified, assessed, managed, and monitored using a multidisciplinary company-wide risk management strategy which is then integrated in organizations' overall Enterprise Risk Management (ERM) framework. Infosys' climate risk management process is aligned with recommendations and requirements following the Climate Risk Assessment. The company's ERM process includes actions that the organization takes to sense, evaluate, monitor, and respond to internal and external risks.

ERM Framework Overview

Our Enterprise Risk Management (ERM) framework underpins the achievement of our strategic objectives by systematically identifying, assessing, mitigating, and monitoring potential risks.

The framework supports effective resource allocation through structured qualitative and quantitative risk assessments aligned with our risk appetite. It considers primary, secondary, consequential, and residual risks to guide strategic choices. Importantly, the ERM process not only mitigates threats but also uncovers opportunities, which are evaluated and acted upon by business units. Our ERM scope covers strategic, operational, legal, and compliance risks, with both internal and external dimensions. We use appropriate risk indicators and incorporate stakeholder risk perceptions to shape our responses.

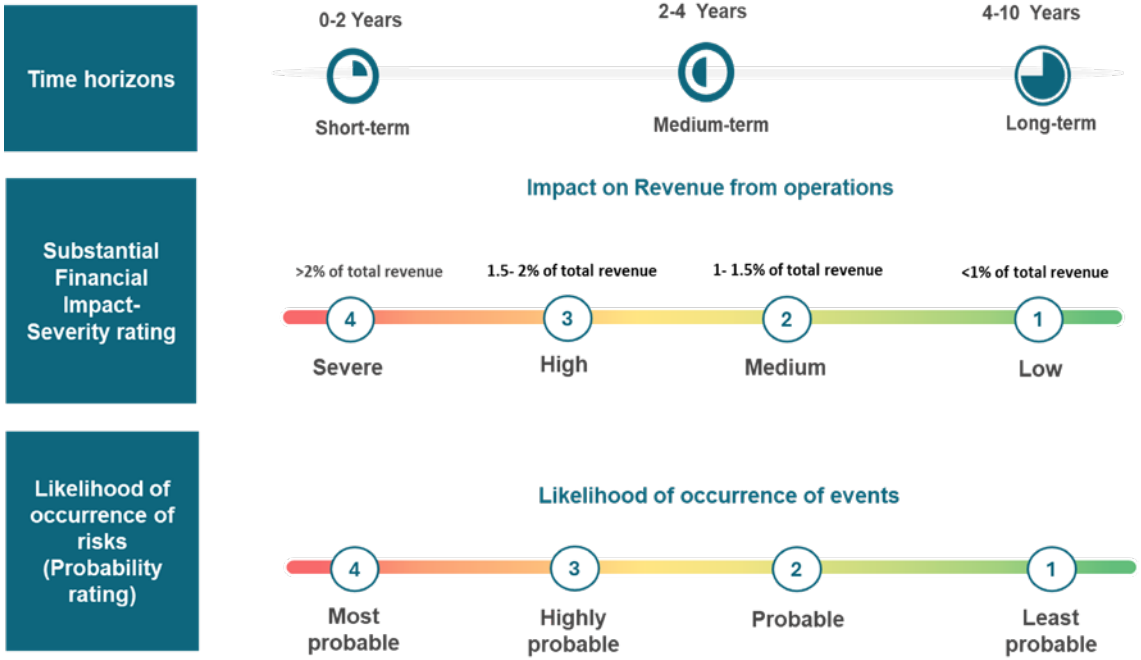
Refer to Page 149 of IR - Enterprise Risk Management Framework

Scope and Frequency

The risk assessment process is applied to all three segments of the value chain—direct operations, upstream (e.g., suppliers), and downstream (e.g., clients and service delivery). Assessments are conducted more than once a year to reflect the dynamic nature of climate risks and regulatory landscapes.

Substantive effects are determined using a matrix approach that combines the likelihood of occurrence and the severity of impact across multiple dimensions, such as financial risks.

Combination of Metrics: The combination of probability and impact forms a matrix that is used to define a substantive risk. For example, a risk that is "Most probable" and has a "Severe" impact (>2% on revenue) would be considered substantive, requiring active management. In this matrix, higher weightage is given to risks with both a high likelihood/ probability (3 or 4) and severe impact (High or Severe). Thresholds are reviewed periodically and updated based on recent assessments, organizational changes, and market developments.



ANNEXURE 3

Process for identifying, assessing, and responding to Climate- Related Risks and Opportunities

Risk identification

A cross-functional team comprising risk management professionals, climate experts, ESG specialists, and business leaders collaboratively identify climate-related risks and opportunities. These are analyzed through two lenses:

a. Impact of Infosys on climate change (e.g., emissions, resource use)

b. Impact of climate change on Infosys (e.g., extreme weather events, policy shifts)

International frameworks—including TCFD, CDP, SASB, and ISO 31000—guide this analysis, supplemented by Infosys' internal climate risk models and enterprise intelligence tools.

Risk Assessment

Climate-related risks are integrated into our company-wide risk management processes, which are guided by our business strategy, sustainability policy, and enterprise risk management (ERM) framework. Our risk assessment process uses both qualitative and quantitative approaches, depending on the availability of clear, measurable drivers and results. We assess physical risks quantitatively using an enterprise risk framework, which maps probability and severity to a financial impact. We also translate the impact of risks and opportunities into revenue impact to inform our decision-making. Each business unit identifies and assesses climate-related risks, which are then reviewed quarterly by the ERM team and prioritized based on risk rating and potential impact on business and reputation.

Our ERM framework is designed to ensure that we meet the requirements of various emerging regulations globally. We recognize the importance of complying with disclosure requirements related to climate change and have implemented a compliance framework to meet the requirements of ESG, BRSR, and US-SEC filings.

Risk Prioritization

Infosys employs a comprehensive risk assessment framework to evaluate and prioritize climate-related risks, utilizing a severity scale, likelihood vs. impact matrix, and quantitative and qualitative analysis. This approach enables the company to create heat maps and risk matrices, informing decision-making and ensuring a proactive response to potential risks. As part of its materiality exercise, Infosys considers all aspects that impact its sustainable business performance and stakeholders, including climate change, which is deemed a material topic.

The risk registry, prepared by business units, is discussed in quarterly risk meetings, where proposals for remediation measures are also presented. Based on the company's risk appetite, the Enterprise Risk Management (ERM) team allocates resources to address top risks, considering factors such as additional funds needed for mitigation measures, residual risks, and secondary risks. In assessing and prioritizing each risk, Infosys applies risk management principles, including avoiding risks where possible, reducing or controlling them through mitigation measures, and accepting or transferring risks when necessary. The company also considers the cumulative impact of risks on its overall risk response and the risks faced by key stakeholders. The assessment of physical risks (operational risk) involves evaluating the threats and vulnerabilities posed by extreme weather events, using a quantitative scale to determine probability and severity. The results of this risk-based approach inform capital and expense allocations for preventive and corrective actions, ensuring the company's readiness and continuity of operations. The Green Initiatives Team and Business Continuity Management System (BCMS) teams establish climate change risk profiles and opportunities to assess outcomes, financial impacts, and consequences over time.

ANNEXURE 3

Risk Monitoring & Reporting

Infosys implements proactive and reactive controls to minimize risk exposure, including developing risk-specific action plans, establishing preventive controls, and implementing business continuity and disaster recovery plans, as well as cybersecurity and data protection measures.

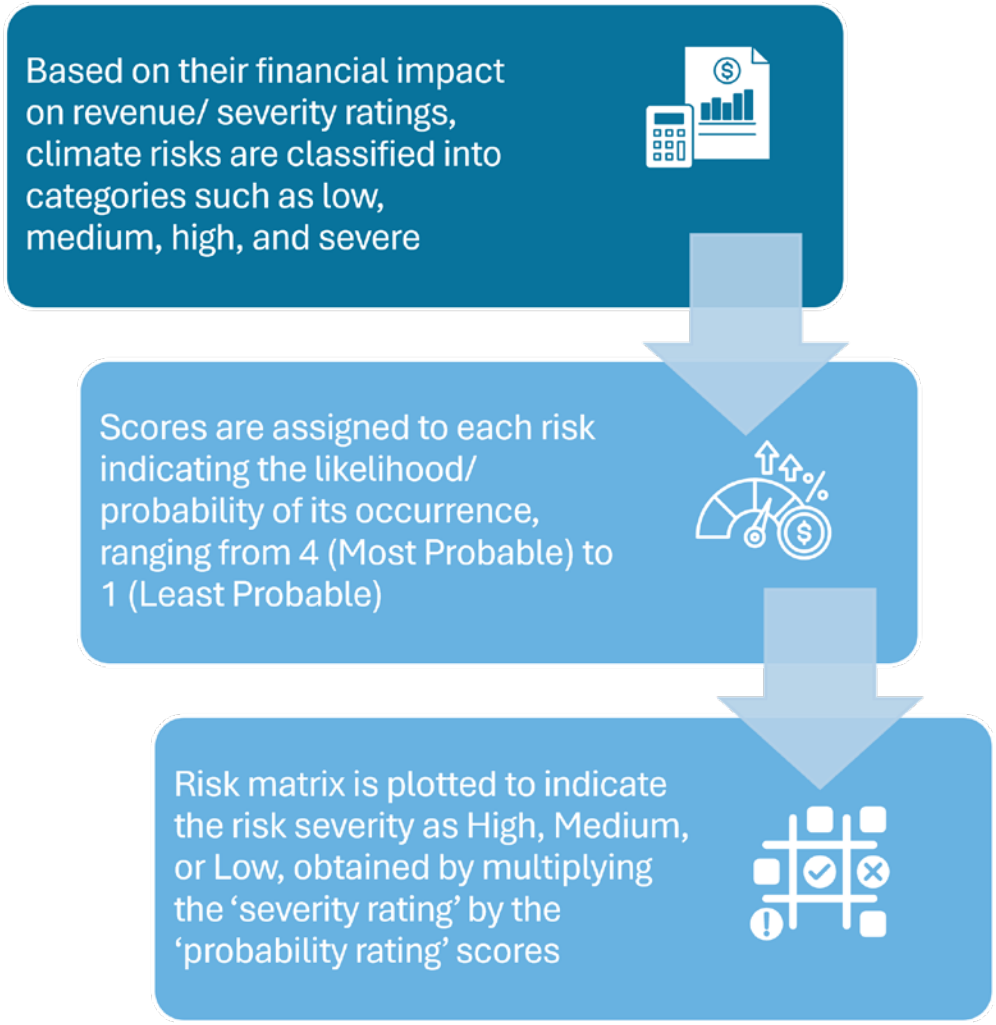
Risk Governance & Continuous Improvement

The Infosys Board of Directors and Risk Management Committee provide oversight, ensuring continuous improvement of the ERM framework, through regular benchmarking, integration of new technologies, and feedback loops to refine risk controls and mitigation strategies, with a focus on governance, compliance, and sustainability teams establish climate change risk profiles and opportunities to assess outcomes, financial impacts, and consequences over time.

ANNEXURE 3

Risk Quantification

Infosys employs a variety of inputs and parameters in its climate risk assessment processes, which cover data sources and operational scope. The ERM Framework guides the inclusion of data sources such as industry benchmarks, and market trends, allowing Infosys to take a comprehensive approach to climate risk evaluation. We have also incorporated ESG and climate-related risks in our robust risk management framework. As a result of this study, Infosys aspires to explore multiple potential climate futures and understand their implications, allowing the company to prepare for a range of plausible outcomes. This method provides insights into both physical and transition risks associated with climate change, enabling Infosys to make informed decisions in response to these identified risks.



ANNEXURE 3

Metrics and Targets

Our response to Climate Change

In the pursuit of our goal to tackle climate-change and achieve Net Zero Emissions by 2040, we are prioritizing reduction in Greenhouse Gas emissions by deploying energy-efficient technologies, renewable energy sources, and operating in energy-efficient green buildings.

Performance on Environmental Goals

Environment vision 2030

Serve the preservation of our planet by shaping and sharing technology solutions

Material Topics	Ambitions	Progress in fiscal 2025
 **Climate Change**	• Maintaining carbon neutrality across Scope 1, 2 and 3 emissions every year	• Carbon neutral across Scope 1, 2 and 3 emissions
	• Reducing absolute scope 1 & 2 greenhouse gas (GHG) emissions by 75%[1]	• Reduced Scope 1 and 2 GHG emissions by **71%** over the BAU scenario
	• Reducing absolute Scope 3[2] GHG emissions by 30%[3]	• Reduced absolute Scope 3 emissions by **24.1**% over the 2020 baseline
	• Engaging clients on climate actions through our solutions	• Achieved leadership status on ESG by various analysts like HFS
 **Water**	• Maintaining 100% wastewater recycling every year	• 100% of the wastewater in our campuses is recycled • Our Bengaluru campus was awarded water positive certification under the NITI Aayog water neutrality guidelines in FY25
 **Waste**	• Ensuring **zero waste** to landfill	• Diverted **98%** of waste from landfill

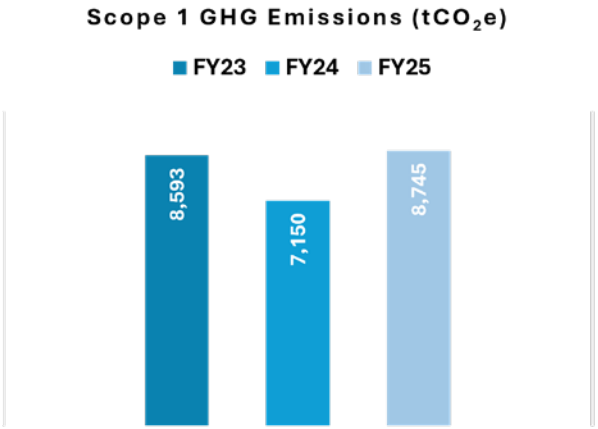
Corresponds to 75% renewable energy usage globally. This will be measured annually against the business-as-usual (BAU) scenario, which refers to regular operations without interventions such as renewable power or energy conservation initiatives.

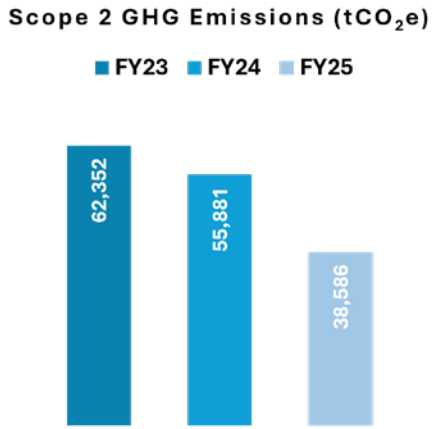
Measured against the 2020 baseline. Includes business travel, employee commute, and transmission and distribution losses as per ESG Vision 2030.

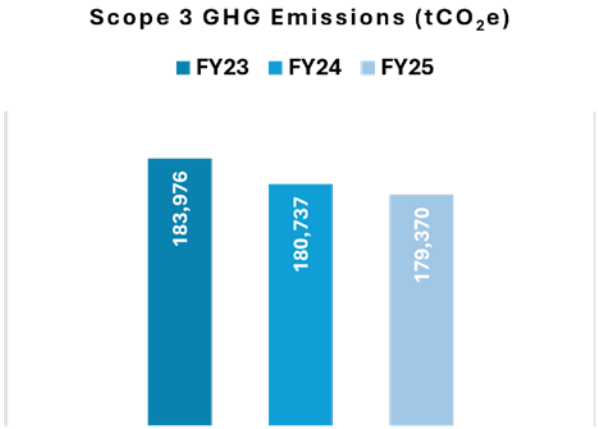
ANNEXURE 3

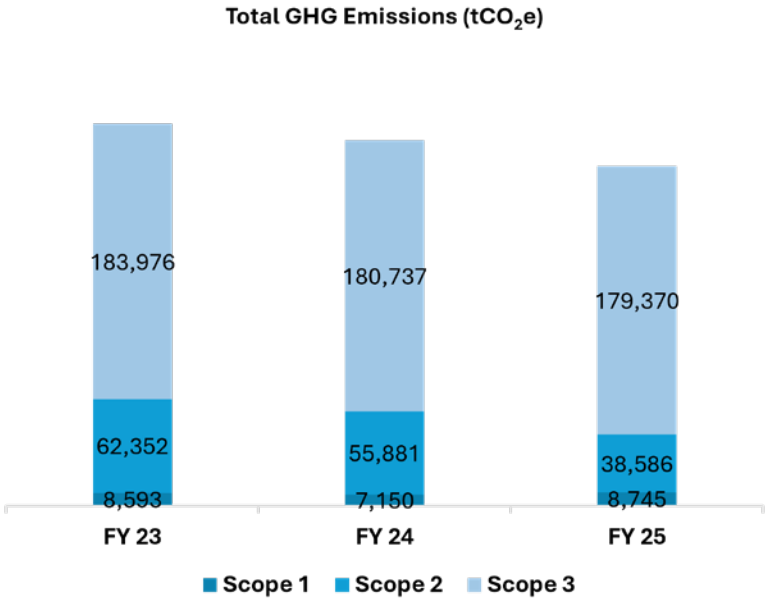
Key Metrics

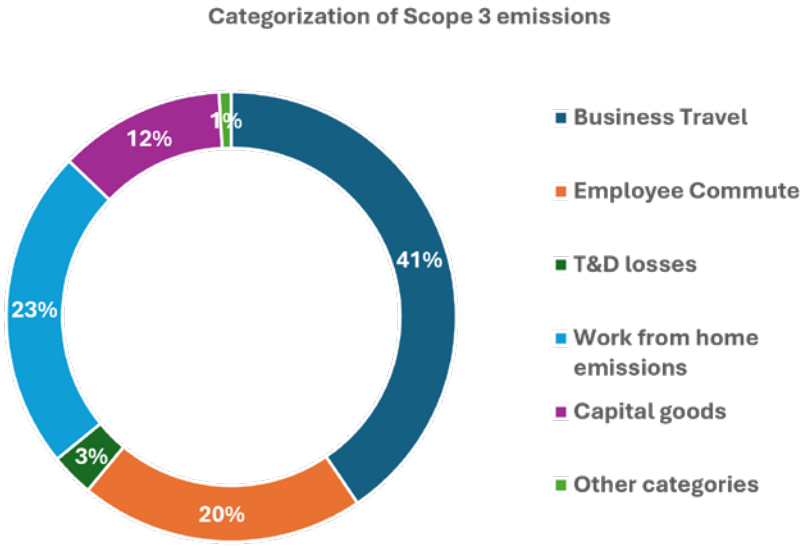
At Infosys, we prioritize tracking key ESG and sustainability metrics, including our carbon footprint, encompassing Scope 1, 2, and 3 greenhouse gas (GHG) emissions. Through regular assessments, monitoring, and optimization, we continually work to reduce our emissions. Our ambitious goal of becoming climate positive in 2030 serves as a driving force behind our organization-wide initiatives to minimize our environmental impact.











ANNEXURE 4

Key Performance Indicators

This chapter provides an overview of Infosys' performance over time. The boundary of its disclosure is given in Annexure 1.

BUSINESS

Financial Performance Snapshot

[In US$ million]

Particulars	Fiscal 2025	Fiscal 2024	Fiscal 2023
Direct economic value generated	19,653	19,074	18,512
Revenues	19,277	18,562	18,212
Other income[2]	376	512	300
Economic value distributed	19,944	19,742	20,408
Operating costs	4,967	4,678	4,594
Employee wages and benefits	9,903	9,981	9,729
Payments to providers of capital [1]	2,416	1,777	2,828
Payments to governments (total taxes paid)	2,584	3,237	3,193
Community investments	74	69	64
Economic value retained[3]	(291)	(668)	(1,896)

Note: (1) Includes payment of dividend for all three fiscals and amount paid on buyback of equity shares for fiscal 2023 funded through accumulated reserves.
(2) Includes interest income (pre-tax) of $38Mn with reversal of net tax provisions amounting to $12Mn in FY'25 and interest income (pre-tax) of $232Mn with reversal of net tax provisions amounting to $5Mn in FY'24 on account of orders received under sections 250 & 254 of the Income Tax Act, 1961, from the Income Tax Authorities in India for certain assessment years. This has resulted in a positive impact on the consolidated Basic and Diluted EPS by approximately $0.01 for the quarter and year ended March 31, 2025 and $0.06 for the quarter and year ended March 31, 2024.
(3) Calculated as 'Direct economic value generated less economic value distributed'

EMPLOYEES

Employee Details and Talent Management

As an IT services and consulting company, we do not have seasonal variations in employment. Most of our staff are fulltime, permanent employees.

Region-wise permanent employee distribution 2025, 2024 and 2023 is as follows:

Region	As on March 31, 2025			As on March 31, 2024			As on March 31, 2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
India	1,64,758	1,05,738	2,70,496	1,61,214	1,04,118	2,65,332	1,73,086	1,13,084	2,86,170
APAC	7,810	6,462	14,272	7,204	5,780	12,984	7,756	5,839	13,595
Americas	13,277	8,178	21,455	14,173	8,735	22,908	17,070	10,026	27,096
EMEA	11,401	5,954	17,355	10,080	5,936	16,016	9,967	6,406	16,373
Total	**1,97,246**	**1,26,332**	**3,23,578**	**1,92,671**	**1,24,569**	**3,17,240**	**2,07,879**	**1,35,355**	**3,43,234**

Scope : Infosys Group

Role-wise permanent employee distribution 2025, 2024 and 2023 is as follows:

Role	As on March 31, 2025			As on March 31, 2024			As on March 31, 2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Junior	61,837	52,898	1,14,735	71,039	59,265	1,30,304	86,803	71,110	1,57,913
Middle	98,126	63,938	1,62,064	86,831	56,878	1,43,709	86,905	56,245	1,43,150
Senior	37,283	9,496	46,779	34,801	8,426	43,227	34,171	8,000	42,171
Total	**1,97,246**	**1,26,332**	**3,23,578**	**1,92,671**	**1,24,569**	**3,17,240**	**2,07,879**	**1,35,355**	**3,43,234**

Age-wise permanent employee distribution 2025, 2024 and 2023 is as follows:

Age	As on March 31, 2025			As on March 31, 2024			As on March 31, 2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<=30 years	94,833	74,932	1,69,765	96,374	77,252	1,73,626	1,14,234	90,413	2,04,647
31-50 years	94,532	49,262	1,43,794	89,272	45,271	1,34,543	87,033	42,916	1,29,949
>= 50 years	7,881	2,138	10,019	7,025	2,046	9,071	6,612	2,026	8,638
Total	**1,97,246**	**1,26,332**	**3,23,578**	1,92,671	1,24,569	3,17,240	2,07,879	1,35,355	3,43,234

ANNEXURE 4

Performance Management

Category	Fiscal Year 2025		
	Eligible employees for performance and career development*		
	Total	Men	Women
Junior	1,82,197	10,0,324	81,873
Middle	1,05,190	72,648	32,542
Senior	4,676	4,080	596
Total	**2,92,063**	**1,77,052**	**1,15,011**

*Note: *100% eligible employees received performance and management reviews*

New employee hiring

Age-wise employee hiring rate for permanent employees 2025 and 2024 is as follows:

Age	Fiscal 2025					Fiscal 2024				
	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total
<=30 years	30,205	67.1	20,401	75.0	50,606	13,320	56.2	8,984	67.1	22,304
31-50 years	13,903	30.9	6,542	24.1	20,445	9,635	40.7	4,196	31.3	13,831
>= 50 years	910	2.0	252	0.9	1,162	744	3.1	203	1.5	947
Total	**45,018**		**27,195**		**72,213**	**23,699**		**13,383**		**37,082**

Region-wise employee hiring rate for permanent employees 2025 and 2024 is as follows:

Region	Fiscal 2025					Fiscal 2024				
	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total
Americas	3,638	8.1	1,940	7.1	5,578	2,872	12.1	1,443	10.8	4,315
APAC	2,937	6.5	2,524	9.3	5,461	1,870	7.9	1,623	12.1	3,493
EMEA	3,838	8.5	1,901	7	5,739	2,980	12.6	1,728	12.9	4,708
India	34,605	76.9	20,830	76.6	55,435	15,977	67.4	8,589	64.2	24,566
Total	**45,018**		**27,195**		**72,213**	**23,699**		**13,383**		**37,082**

Employee turnover

Age-wise employee turnover rate for permanent employees 2025 and 2024 is as follows:

Age	Fiscal 2025					Fiscal 2024				
	Men	Turnover rate (%)	Women	Turnover rate (%)	Total	Men	Turnover rate (%)	Women	Turnover rate (%)	Total
<=30 years	12,902	17.6	8,429	14.9	21,331	11,586	14.1	8,330	13.2	19,916
31-50 years	8,263	11.7	3,779	11.4	12,042	7,589	11.2	3,438	11.2	11,027
>= 50 years	456	8.7	105	10.4	561	443	9.1	95	9.7	538
Total	**21,621**	**14.5**	**12,313**	**13.6**	**33,934**	**19,618**	**12.6**	**11,863**	**12.5**	**31,481**

Region-wise employee turnover rate for permanent employees 2025 and 2024 is as follows:

Region	Fiscal 2025					Fiscal 2024				
	Men	Turnover rate (%)	Women	Turnover rate (%)	Total	Men	Turnover rate (%)	Women	Turnover rate (%)	Total
Americas	1,477	13.2	739	11.6	2,216	3,773	25.7	1,897	24.7	5,670
APAC	579	15.0	321	16.2	900	1,033	23.6	404	20.4	1,437
EMEA	642	10.4	251	13.0	893	742	16.6	256	17.7	998
India	18,923	14.8	11,002	13.7	29,925	27,334	20.6	17,350	20.3	44,684
Total	**21,621**	**14.5**	**12,313**	**13.6**	**33,934**	**32,882**	**21.1**	**19,907**	**20.6**	**52,789**

Note: Above tables represents voluntary attrition (LTM – IT Services).

Trainings conducted

Role-wise training distribution for 2025, 2024 and 2023 is as follows:

Role	Fiscal 2025			Fiscal 2024			Fiscal 2023		
	Employee Strength	Training hours	Average training hours	Employee Strength	Training hours	Average training hours	Employee Strength*	Training hours*	Average training hours
Junior	1,22,520	1,24,28,453	101.4	1,44,109	1,58,26,161	109.8	1,51,660	3,75,01,096	247.3
Middle	1,52,337	89,87,955	59.0	1,42,767	72,43,289	50.7	1,36,385	59,39,096	43.5
Senior	45,003	14,04,170	31.2	42,699	15,16,284	35.5	39,409	11,63,728	29.5

*Note: *Restated due to change in approach to ensure comparability of information disclosed.*

ANNEXURE 4

Benefits provided to full-time employees that are not provided to temporary or part-time employees(by significant location of operations)

Benefits	Number of total employees (India)	Number of permanent employees covered as % of total permanent employees (India)	Number of Total Employees (USA[1])	Number of permanent employees covered as % of total permanent employees (USA[1])
Life insurance	2,70,496	100%	25,413	100%
Health care	2,70,496	100%	25,413	100%
Disability and invalidity coverage	2,70,496	100%	25,413	100%
Parental leave	2,70,496	100%	25,413	100%
Retirement provision	2,70,496	100%	25,413	100%*

Note: Benifits are offered to all employees, however benefits are extended to employees who opts or subscribes
**F1/J1 Visa holder are not eligible for FICA contribution*

Annual Total Compensation Ratio

Particular	FY 25	FY 24
Ratio of total annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual)	316	297

Particular	Ratio/Percentage
The percentage increase in remuneration of the highest paid individual in the organization	14.5%
The percentage increase in the Median annual total compensation for all employees (excluding highest paid individual)	12.9%
The ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	1.13

Note: Other than permanent employees (Contract staff)/Non-Guaranteed Hours employees are excluded
Fixed Salary, Variable Salary are included in the calculation Designation of the highest paid individual is Chief Executive Officer and Managing Director. Retiral Benefits are excluded in the calculation

ANNEXURE 4

Employees covered under collective bargaining agreements (CBA) globally, as on March 31, 2025

Operating Location	Total no. of employees	No. of employees covered under CBA
European Union*		
Spain	175	126
Italy	11	11
Sweden*	473	153
Croatia*	101	100
Netherlands*	2,480	1,984
Poland	2,323	2,287
Finland*	262	46
France	497	497
Germany*	4,111	77
Belgium*	777	262
Romania	1,107	904
Malta*	12	10
Brazil	573	573
Total	**7,837**	**2,713**

*(*Only employees hired in these locations are covered.)*

We recognize our employees' right to assemble, communicate and join associations of their choice in matters related to their employment within the purview of our policies and procedures. We respect the rights of our employees to associate or not associate through Internal employee resource groups and seek representation, to bargain or not bargain collectively in accordance with local laws.

For our suppliers, Freedom of Association is an integral part of our Supplier code of conduct

Occupational Health and Safety

Details	Fiscal 2025				Fiscal 2024			
	Employee		Subcons*		Employee		Subcons*	
	Number	Rate	Number	Rate	Number	Rate	Number	Rate
Fatalities	0	NA	1	0.029	0	NA	0	NA
High-consequence, work-related incidents	0	NA	0	NA	0	NA	0	NA
Recordable incidents (as per IS 3786 code)	12	0.062	8	0.233	6	0.040	17	0.507
Recordable Incidents (as per GRI standards)	12	0.012	8	0.046	6	0.008	17	0.101
Number of hours worked	**19,26,82,914**		**3,43,99,920**		**14,79,14,237**		**3,34,91,619**	

Note:

1) The information is reported for India locations and covers material portion of operations in the organization.

2) Working hours is considered only for employees working from office based on swipe records as the rates are computed based on incidents occurring in the organization premises. For Contract staff, in addition to working hours overtime hours is also included.

3) Rates are calculated based on 10,00,000 hours worked as per Indian Standard 3786 code and 2,00,000 hours worked as per GRI standards for the current year and previous year.

4) There were 12 vendor / visitor incidents reported, of which 1 was fatal, 8 minor and 3 were near misses. Vendors and visitors are temporary, hence are not considered under rate computation. Fatality was of a visitor during recreation on campus.

5) In Overseas 19 incidents were reported of which 15 were minor and 4 were near misses. Working hours information is not available and hence they are not included in rate computation.

6) In construction 127 incidents were reported, of which 67 were minor and 60 near misses.

7) Recordable incidents for contract workmen include slips / trips, falling / flying objects, shifting/lifting, hot objects, operations and maintenance.

8) Recordable incidents for employees include slips/trips, in-campus transport, company provided transport, and falling / flying objects, accidental collisions.

**Subcons - Other than permanent employees.*

ANNEXURE 4

The details of workplace sexual harassment complaints in India, reported as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, are as follows:

Details	Fiscal 2025
Number of complaints received	43
Disposal by conciliation	5
Disposed due to other reasons	2*
Disciplinary issues -Major	10
Disposal by disciplinary action	21
Number of cases pending for more than 90 days	0
Employees covered through awareness programs	Mandatory onboarding sessions for new hires. Periodic awareness sessions for support staff, contractual employees' members of the Internal Committee and other employee groups through training, education and enablement specific initiatives - in person, online and digital mediums etc.

*Note: * No action required*

Communication of critical concerns

			Fiscal 2025		Fiscal 2024	
Stakeholder group from whom complaint is received [1]	**Grievance Redressal Mechanism in Place (Yes/No)**	**(If Yes, then provide web-link f or grievance redress policy)**	**Number of complaints filed during the year**	**Number of complaints pending resolution at close of the year**	**Number of complaints filed during the year**	**Number of complaints pending resolution at close of the year**
Communities	Yes	feedback_if@infosys.com	0	0	0	0
Investors (other than shareholders)[2]	Yes	Investors@infosys.com	0	0	0	0
Shareholders	Yes	Investors@infosys.com	228[2]	1	819[2]	0
Employees and workers	Yes	HEAR@infosys.com, GRB@infosys.com	116	36	180	19
Value Chain Partners	Yes	vendorgrievances@infosys.com	0	0	0	0

Note:

(1) For all stakeholders: whistleblower@infosys.com

(2) The company does not track complaints from investors & shareholders separately. During the year, the company has modified its policy of classifying shareholders grievances/complaints

ANNEXURE 4

Environment

Performance across energy, emissions, water and waste

Overall electricity consumption

Electricity source (kWh)	Fiscal 2025	Fiscal 2024	Fiscal 2023
Grid[1]	5,83,49,203	8,69,31,025	9,79,13,853
Captive DG Power	28,45,871	21,09,888	18,49,606
Renewable[2]	16,17,80,838	13,49,31,331	9,99,01,243
Total	**22,29,75,912**	**22,39,72,244**	**19,96,64,702**

Notes:

(1) Includes global energy consumption, in line with the topic boundary for energy.

(2) This includes wheeled green power, and the energy generated through captive solar plants and energy purchased through green tariff.

The electricity consumption for infrastructure development during the year was 1259387 kWh

Electrical Energy Intensity for fiscal 2025 is 11.57 MWh/US$ mn

Owing to a hybrid work scenario where our employees worked from their homes as well as offices, electricity consumption due to work from home was estimated at 6,25,72,925 kWh

Energy consumption in GJ

The table below provides our consolidated energy consumption in GJ from our significant global locations.

Energy (within the organization, in GJ)	Fiscal 2025	Fiscal 2024	Fiscal 2023
Grid electricity (non-renewable source)	2,10,057	3,12,952	3,52,490
Electricity from renewable source	5,82,411	4,85,753	3,59,644
Fuel (HSD, diesel, petrol, PNG and Biogas)	57,966	40,743	38,852
Total	**8,50,434**	**8,39,448**	**7,50,986**

Energy Intensity for fiscal 2025 is 44.12 GJ/US$ mn

Total renewable energy capacities

The table below presents our total installed capacities for Solar PV plant (rooftop and on ground) across locations. This helps in improving our renewable energy consumption across facilities.

Solar PV installation location	Installed capacity (kWp)
SIRA[1]	40,308
Hyderabad SEZ	7,682
Bengaluru	2,191
Chennai	1,896
Mysuru	1,348
Pune Phase 2	1,319
Mangaluru SEZ	1,231
Jaipur	1,015
Hyderabad STP	988
Thiruvananthapuram	826
Bhubaneswar	612
Indianapolis, US	272
Chandigarh	203
Indore	190
Kolkata	60
Chennai Paranur Bus Bay[1]	37
Total	**60,178**

[1] Outside campus

ANNEXURE 4

GHG emissions

Source of emissions	GHG emissions (tCO_2e)		
	Fiscal 2025	Fiscal 2024	Fiscal 2023
Scope 1[1]	8,745	7,150	8,593
Scope 2[2]	38,586	55,881	62,352
Total – Scope 1 + 2	47,331	63,031	70,945
Scope 1+2 intensity (**tCO_2e** per US $ million)	2.46	3.40	3.90
Y-o-Y reduction of Scope 1+2 intensity(%)	27.69	12.93	13.43
Scope 3			
Business travel	72,680	61,764	60,390
Employee commute[3]	36,741	23,397	9,970
Transmission and distribution (T&D) losses	5,555	8,395	8,944
Upstream leased assets[4]	1,462	1,170	1,145
Waste generated in operations	85	507	262
Work from home emissions	41,394	54,009	66,323
Capital goods [5]	21,453	31,495	36,942
Total - Scope 3	1,79,370	1,80,737	1,83,976
Total Scope 1+2+3	2,26,701	2,43,768	2,54,921

Notes:

(1) Scope 1 emissions covers all owned offices (India, US and China) and leased offices in India; Leased space in overseas locations will not be considered as it is falls in de-minimus for diesel / natural gas consumption.

(2) This includes India and overseas locations; For most overseas locations, we operate out of leased offices. Many of these lease agreements include power consumption as a part of their maintenance charges and therefore, we might not have exclusive Infosys energy bills. In such cases, the emissions are estimated based on EPI - based energy consumption in the respective geographies. We have covered 100% of our overseas locations.

(3) Employee commute emissions reported include data for owned locations, which forms a signaficant portion of our employee base.

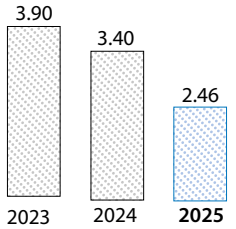
(4) For upstream leased assets emissions from LPG and charcoal consumption in foodcourt is considered.

(5) Capital goods expenses has been adjusted for inflation as per the emission factors considered

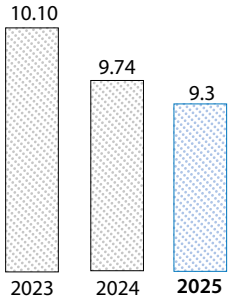
Biogenic emissions arise from biogas consumption/flaring and charcoal consumption. The biogenic emissions during fiscal 2025 are 302 tCO_2e.

Emission intensity:

Scope 1+2 (tCO_2e/US$ million revenue)



Scope 3 (tCO_2e/US$ million revenue)



Emission reduction initiatives

The table below provides the list of emission reduction initiatives that have resulted in a reduction or avoidance of scope 2 emissions. These projects were completed at various points during the year and the actual emission reductions are as listed below:

Carbon reduction initiative	Energy procured/ saved (kWh)	Emissions avoided (tCO_2e)
Energy efficiency retrofits in our buildings	1,30,295	94.72
Renewable energy generation and procurement	16,17,80,838	1,15,913

ANNEXURE 4

Carbon Offset Projects

Infosys has 10 carbon offset projects on cook stove and Biogas on the Gold standard Carbon Registry as listed below. 9 of these initiatives have undergone performance monitoring audits, and the credits have been verified and issued on the Gold Standard Carbon Registry. From these projects 2,05,248 credits are retired towards meeting carbon neutrality.

Project type	GS ID(URL)	Project name on Gold Standard	Credits Generated	Credits Retired for FY 25
Biogas -Sistema Bagalkot	12360	Promotion of clean cooking solutions in rural India by Infosys – VPA 3	14,885	59
Biogas-Savayava Krishi Pariwara	10710	Promotion of clean cooking solutions in rural India by Infosys – VPA 1	72,352	64,213
Biogas -SKG Sangha	1015	Ramanagara Biogas Project, version 02; 10th November 2010	48,113	48,113
Improved Cook Stove -Udaipur Urja 2.0	1021	Improved Woodstoves in Udaipur - Helping Women and Environment	33,077	33,077
Improved Cook Stove - Earthfit (MH2& MH 3)	11424	The Breathing Space Improved Cooking Stoves Programme, India – VPA No. 16 Envirofit	92,505	59,786
Biogas -Yuva Rural Association	11722	Promotion of clean cooking solutions in rural India by Infosys – VPA 2	67,418	-
Improved Cook Stove - Udaipur Urja 3.0	11855	Improved Woodstove Project 2 in Udaipur	38,211	-
Improved Cook Stove - Udaipur Urja 5.0	12448	Improved Woodstove Project 3 in Udaipur	Perfomance Monitoring in progress	-
Improved Cook Stove - Global Himalaya Expedition	11947	Cookstove Distribution by Infosys in Meghalaya	30,532	-
Total			**3,97,093**	**2,05,248**

ANNEXURE 4

Ozone-depleting substances (ODS)

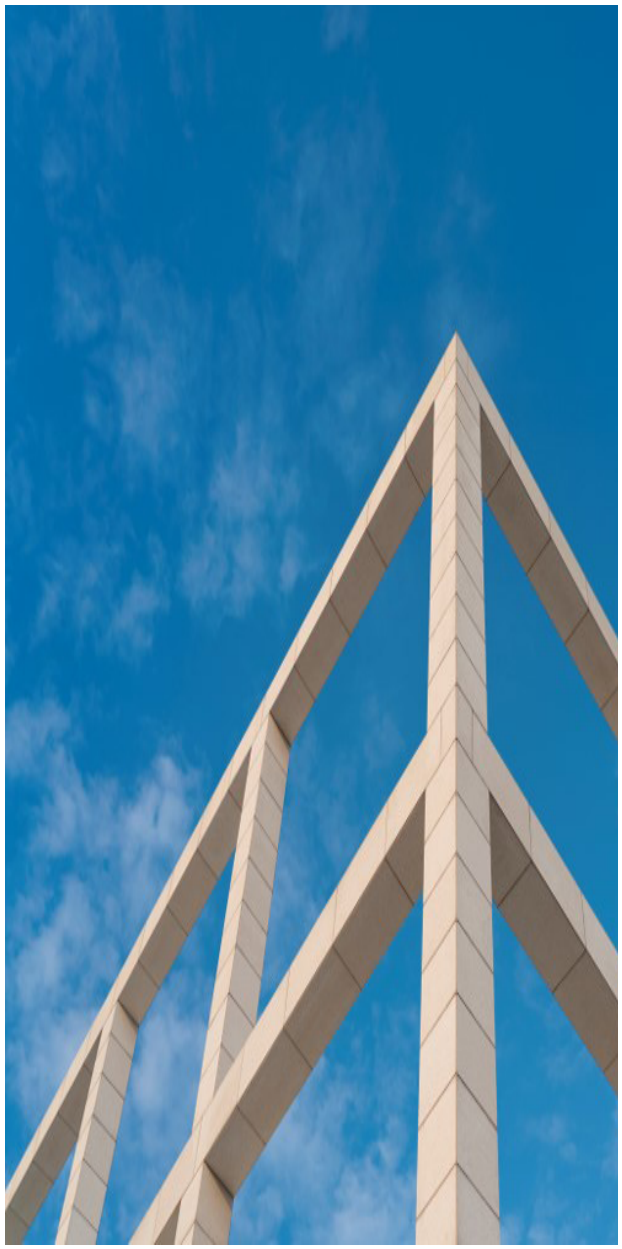
Our operations warrant the use of refrigerants in our Heating, Ventilation, and Air Conditioning (HVAC) systems, including R22, R32, R410A, R407C, R134A and R404A. Each of these substances come with a diverse Ozone Depleting Potential (ODP). We made the choice to switch over to refrigerants with minimum ODP and Global Warming Potential (GWP).

ODS	Fiscal 2025		Fiscal 2024		Fiscal 2023	
	Total ODS consumption in kg	CFC11 equivalent	Total ODS consumption in kg	CFC11 equivalent	Total ODS consumption in kg	CFC11 equivalent
R22	150.3	8.27	293	17.60	427.45	25.65
R407C	210	0	183	0	276.88	0
R410A	1110.07	0	916	0	1,266.10	0
R134A	1018.88	0	945	0	793.22	0
R404A	1.3	0	5	0	16.50	0
R32	20.10	0	20	0	0	0

Note: The ODP of R407C, R404A, R410A, R134A and R32 is zero. The ODP of R22 is 0.055.

Other emissions:

Our main emissions from our support activities are Nitrogen Oxide (NOx), Sulphur Oxide (SOx) and other Ozone Depleting Substances (ODS). Diesel generator are the primary sources of NOx and SOx at our campuses. These are monitored every month to keep them within the permissible limits prescribed by the State Pollution Control Boards. We conduct monthly ambient air quality checks. The sulphur content in our fuel is 10 ppm (BS-VI across all India locations). The SOx and NOx emissions are reported in principle 6 of Business Responsibility and Sustainability Report (BRSR), which forms part of the Integrated Annual Report 2024-25.



ANNEXURE 4

Freshwater consumption

The table below provides freshwater consumption data by category for our global operations. 100% of our water withdrawal from various sources has Total Dissolved Solids (TDS) which is less than 1,000 mg/L and therefore considered as fresh water. It is to be noted that none of the water sources are from designated protected areas or areas of high-biodiversity value. During this year, Infosys has not received any grievances from local communities regarding the water. We have evaluated water stress zones in line with the WRI guidelines for all our locations of operations globally. The details of water stress zones and withdrawals are available in BRSR. Water withdrawal covers water sourced from municipal and private providers, ground water, grey water and rain water.

Sources of freshwater	Water consumption (kl)	
	Fiscal 2025	Fiscal 2024
Third-party water supply[1]		
Municipal[2]	13,94,471	16,83,990
Private providers	2,58,874	2,60,985
Groundwater	52,332	53,715
Rainwater	2,77,911	2,62,929
Total fresh water	**19,83,588**	**22,61,619**

1) Water consumption mentioned above is restricted to operations on campuses/offices and excludes consumption for Infrastructure development.
2) Overseas water consumption includes invoice-based consumption for which invoices are available. For other locations, consumption is estimated and included in the municipal category. At India locations, this has been estimated based on NBC Standards at 45 ltr per person/day and the location-wise occupancy. The water consumption at overseas locations is restricted to human touch requirements only, unlike India, which has large landscaping and other requirements such as ECC. Hence the consumption for overseas is estimated as a product of occupancy and per capita of India locations based on 62% of variable consumption excluding ECC and landscaping requirements.

Note : Consumption for Infrastructure development during the year is 83458.33kL. The consumption for the infrastructure development for FY24 was152857.92 kL.
Grey Water procured during FY 25 was 101992 kL
Water intensity per Rupee: 0.00000119
Water intensity adjusted to PPP: 0.0000248
Water intensity per capita per annum: 5.61 (Grey Water included)

Waste generation and disposal

Waste	Unit	Fiscal 2025	Fiscal 2024	Disposal method
Hazardous waste				
E-waste	T	421.497	470.09	Recycling / Other recovery operations
E-waste	T	0.923	0.319	Landfill
Waste residue containing oil	T	2.53	4.07	Incineration
Waste residue containing oil	T	0.764	0	Recycling / Other recovery operations
Waste residue containing oil	T	0.001	0	Landfill
Biomedical waste (including sanitary waste)	T	69.93	124.84	Incineration
Biomedical waste (including sanitary waste)	T	0.099	0	Recycling/Other recovery operations
Biomedical waste (including sanitary waste)	T	0.011	0	Landfill / TSDF Landfill (White Category)
Used oil	T	33.893	55.15	Recycling / Other recovery operations
Used oil	T	1.39	2.77	Incineration
Used oil	T	0.002	0	Landfill / TSDF Landfill
Used oil	T	1.08	0.31	Other disposal operations
Batteries (including DG batteries)	T	111.65	139.23	Recycling / Other recovery operations
Batteries (including DG batteries)	T	1.005	0	Other disposal operations
Batteries (including DG batteries)	T	0.203	0	Incineration
Batteries (including DG batteries)	T	2.537	0	Landfill / TSDF Landfill
Toner and catridges	T	0	0.04	Recycling
Radio active waste	T	0.12	0.12	Recycling
Paint residues / Oil Sludge	T	0.65	0.81	Incineration
Discarded containers	T	12.722	19.60	Recycling / Other recovery operations
Discarded containers	T	11.59	0	Incineration
Chimney Soot	T	1.374	0	Incineration
Other hazardous waste	T	0	6.33	Recycling
Other hazardous waste	T	0	9.60	Incineration
Total hazardous waste	T	**673.971**	**833.279**	

ANNEXURE 4

Waste	Unit	Fiscal 2025	Fiscal 2024	Disposal method
Non-hazardous waste				
Food	T	1702.958	1359.99	Recycling / Other recovery operations
Food	T	11.958	0	Other disposal operations
Food	T	0.635	0	Landfill
Paper	T	553.121	353.19	Recycling / Other recovery operations
Paper	T	1.188	0	Landfill / TSDF Landfill
Metal	T	1012.904	1143.65	Recycling / Other recovery operations
Wood	T	414.81	552.13	Recycling / Other recovery operations
Wood	T	1.310	0	Other disposal operations
Plastic	T	118.887	132.80	Recycling / Other recovery operations
Plastic	T	0.025	0	Landfill / TSDF Landfill
Glass	T	65.6	141.94	Recycling / Other recovery operations
Glass	T	0.326	0	Other disposal operations
Thermocol/ styrofoam	T	3.50	3.89	Recycling
Thermocol/ styrofoam	T	0.422	0	Incineration
Thermocol/ styrofoam	T	0.036	0	Other disposal operations
Rubber	T	8.198	17.418	Recycling / Other recovery operations
Textile Wastes	T	11.835	6.26	Recycling / Other recovery operations
Textile Wastes	T	0.062	0	Other disposal operations
Textile Wastes	T	0.012	0	Landfill
Kitchen Oil	T	5.201	7.53	Recycling / Other recovery operations
Kitchen Oil	T	0.013	0	Other disposal operations
Garden waste	T	4110.60	3972.77	Recycling / Other recovery operations
Garden waste	T	61.050	0	Other disposal operations
Sludge	T	1130.16	804.99	Recycling / Other recovery operations
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	0.85	38.344	Recycling
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	18.970	0	Incineration
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	3.820	0	Landfill / TSDF Landfill
C&D	T	935.83	35961.97	Recycling / Other recovery operations
C&D	T	46.83	2378.14	Landfill
C&D	T	0.1825	0	Other disposal operations
Other Waste Total	T	31.021	1203.45	Recycling / Other recovery operations
Other Waste Total	T	0.354	1.55	Landfill
Other Waste Total	T	0	13.95	Other disposal operations
Other Waste Total	T	0.154	12.86	Incineration
Total non hazadous waste	T	**1,1015.842**	**48750.36**	

Note:

(1) The data for FY23-24 is re-presented based on treatment methodologies. There is no change in the total quantum.
(2) Other disposal operations includes Co processing

(3) Recycling/Other recovery operations include Composting, Reuse, Refurbish, and Resold.
(4) Total quantum of C&D waste from our infrastructure development during the year was 817.660 T

Waste intensity per Rupee: 0.00000000717

Waste intensity adjusted to PPP: 0.000000148

Waste intensity per capita per annum: 0.0335

ANNEXURE 5

Data computational methods

This chapter describes the conventions and computation methods used for calculating emissions, freshwater consumption and electricity consumption reported in Annexure 1.

Water

Fresh water consumption is primarily monitored through meter readings and invoices. In instances where neither invoices nor meter readings are available, particularly for overseas locations, consumption is estimated based on occupancy figures and the per capita consumption data from India locations where estimation accounts for 62% of variable consmption excluding ECC (Employee Care Center) and landscaping needs. For locations where STP is not available 90% of total consumption is considered.

Waste

Waste is segregated at source and process for measurement of waste is established. The quantum of waste generated and disposed is computed with relevant evidences in the form of weighment receipts, registers, etc.

Intensity calculations for energy, water, and GHG emissions

Starting fiscal 2021, Infosys has decided to track its environmental performance normalized against the revenue ($ million).

Revenue-based Intensity:
This intensity is estimated on a annual basis for Infosys Corporate (Group-level) based on annual revenues.

It is to be noted that most targets taken currently are on absolute reductions as opposed to intensity-based reduction.

Energy

Infosys' energy consumption within its operations includes electricity from the grid, fuel used in diesel generators and company-owned vehicles and equipment, PNG used for space heating and biogas used for cooking. The energy consumption outside the organization consists of fuel used in personal and commercial vehicles used by its employees for daily commute to the offices and business travel and fuel used in its food courts. The energy data is calculated using suitable conversion factors for electricity and various fuel sources.

GHG emissions

GHG inventorization at Infosys is carried out with the underlying business objective of identifying potential areas for reduction of GHG, wherever possible. In view of this, Infosys decided to include any category of emission, that offered a potential to reduce emissions either through direct reduction option or a market alternative.

The gases considered for the carbon footprinting are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF_6) emissions.

The details of significant emission categories for Infosys are as follows:

Scope 1

Stationary combustion

The total monthly quantity of high-speed diesel (fuel) combusted by diesel generators is captured and used for the emissions computation. The emissions factor for high-speed diesel is sourced from the IPCC Reports. Emissions due to onsite power generation from renewable sources such as solar and wind is considered to be zero.

Mobile emissions — petrol and diesel vehicles

The total monthly quantity of diesel and petrol used by the Company-owned vehicles and lawn mowers is considered. The emissions factor for diesel/petrol is sourced from the IPCC Report.

Fugitive emissions — refrigerants used in air conditioning equipment

HVAC systems are a basic requirement of the industry. Various refrigerants are used for the air conditioners, each of which has a different global warming potential. The refrigerants used are R32, R410A, R407C, R404A, R134A, R22 and R417A. The total weight (in kg) of the refrigerant refilled during the service of air conditioning systems is captured from the service reports. This consolidated quantity based on the different refrigerants is used for the GHG computation using emissions factors sourced from IPCC Sixth Assessment Report.

Fugitive emissions – SF_6 in electrical circuit breaks

Some of the electrical breakers installed in Infosys campuses contain SF_6, which might be refilled during the course of maintenance. The information on the quantity of SF_6 used for refilling the electrical breakers, if any, from the service report is collated and the total GHG emissions is computed using emissions factors sourced from DEFRA.

Fugitive emissions – CO_2 in fire extinguishers

The CO_2 used for fire extinguishers are included in this category. The total weight (in kg) of the CO_2 refilled during service is captured from the service reports. This consolidated quantity of CO_2 is used for GHG computation.

Scope 2

This includes emissions from the generation of purchased electricity for all the Company's own offices in India, Shanghai and Indianapolis. For overseas leased offices, we arrive at total electricity consumption by multiplying Energy Performance Index (EPI) with the area of operation.

Purchased electricity consumption

A part of Infosys' electricity is sourced from government agencies or other utility providers who provide monthly invoices. This is used to capture information on the units consumed during the month in a location, and this information is recorded on the dashboard.

To calculate the total Scope 2 emissions, we have used the latest emissions factors for grid electricity provided by the Central Electricity Authority for India and country-specific emission factors for other countries. For fiscal 2025, the emissions factors considered for other overseas locations are sourced from the respective country's government publications and reliable databases.

Scope 3

Category 1:
Purchased goods and services
(reported under Category 2 below)

The Company's typical operational expenses include expenditure on employee salary, salary of technical subcontractors, insurance, travel expenses, etc. The expenses related to IT equipment, furniture and fixtures, etc., are already accounted in the capital goods based on its financial accounting at the Group level. To avoid double counting, no emissions are reported under 'purchased goods'. Therefore, no emssions are reported here.

Category 2:
Capital goods
(Relevant and reported)

Lifecycle emissions (cradle to shelf) due to the procurement of capital goods have been included in this section. This data was only available from 2015 and is therefore reported separately. The emissions due to capital goods have been calculated based on annual spend on capital goods. Capital goods include buildings, plants and equipment, land acquired, furniture and fixtures, miscellaneous, office equipment and computers and vehicles procured during the current reporting period. This includes emissions from the complete lifecycle of the goods from extraction, production to transportation and distribution. During fiscal 2025, the emission factor of capital goods has been sourced from the 'Supply Chain GHG Emission Factors for US Commodities and Industries'.

Category 3:
Fuel and electricity related emission (not included in scope 1 or 2)

Transmission and Distribution (T&D) losses (3.c)
(Relevant and reported)

Emissions due to T&D losses for every unit of grid electricity procured have been calculated under this section. This only applies to the electricity procured from the grid, and sourced from third-party non-renewable sources, if any.

Other fuel and electricity related emissions (3.a, 3.b and 3.d) (Not Relevant)

Infosys has neither any control, nor an opportunity to reduce the GHG of the large oil and gas companies. Similarly, for upstream emissions of power generators, Infosys has no information on the upstream practices of the power generators in terms of the types of fuel used, the process for exploration/mining, transportation, processing and/or refining the fuel used for power generation. These would be categorized as Tier 3 suppliers for Infosys. Therefore, Categories 3.a and 3.b are not applicable or relevant for Infosys. Likewise the Company is not a utility or energy retailer, Category 3.d of Scope 3 is also not applicable or relevant.

Category 4:
Upstream transportation and distribution
(Relevant and reported under category 2)

Emissions from capital goods are already considered as cradle to shelf emissions and therefore not reported to avoid double counting.

Category 5:
Waste generated in operations
(Relevant and reported)

These include emissions from the waste generated within Infosys India and overseas owned locations operations. Although the contribution from this category is low, Infosys has processes and systems in place to manage the waste and capture GHG emissions from the waste.

Category 6:
Business travel
(Relevant and reported)

Business travel includes long and short distance air travel globally, and travel through surface transportation, including trains, buses, cabs, etc., for business requirements. iTravel, an internal application, provides an integrated, end-to-end web-based solution for the employee travel needs. This solution is integrated with all the company policies, business processes, rules and validations, and captures the full sector traveled. From iTravel data, the total distance travelled is calculated. In addition, the data from employee claim systems is also acquired and emissions are estimated using spend based method. Emissions due to business travel (road) are estimated based on the fuel efficiency, total distance traveled and the fuel characteristics such as Net Calorific Value (NCV), density and emission factor for the fuel sourced from IPCC Report. The emissions from business travel (air) are based on the DEFRA emission factors. From this year, emissions associated with hotel stay of employees are calculated using country specific emission factors from DEFRA.

Category 7:
Employee commute
(Relevant and reported)

A comprehensive survey was conducted across all Infosys campuses to analyze employee commute patterns. This survey gathered data on key aspects such as average work-

from-office days, transportation modes, personal vehicle fuel efficiency, utilization of company-provided transport, and types of public transport used. The insights from this survey were instrumental in calculating the Greenhouse Gas (GHG) emissions attributable to employee commuting. Furthermore, a detailed geospatial analysis was performed to determine the average distance between employee residences and their respective campuses.

Employees utilize a diverse range of transportation options, including personal vehicles (both conventional and electric), company-provided buses and cabs, and various forms of public transport (local trains, metros, public buses, taxis, and auto-rickshaws). To estimate emissions from personal vehicle use, the monthly occupancy rates of two-wheeler and four-wheeler parking slots across all campuses were considered. The survey-derived carpool percentage was also factored into these calculations. Emissions from personal vehicles were estimated based on fuel efficiency, average commute distance, and fuel characteristics such as calorific value, density, and emission factors from IPCC. Emissions attributed to the charging of electric vehicles were also estimated, considering vehicle efficiency, average distance traveled, and location-specific grid emission factors.

Information on the total distance traveled by company-provided buses and cabs, including electric vehicles, was provided by the transport team to compute associated emissions. For employees utilizing public transport, their number was determined by subtracting the sum of employees using personal and company-provided transport from the total number of employees commuting to the office. Emissions for each public transport mode were calculated using appropriate emission factors from the India GHG Program.

Category 8:
Upstream leased assets
(Relevant and reported)

In the Infosys context, this includes emissions from energy consumption by vendors operating out of Infosys food courts: LPG and charcoal, used by vendors in canteens/food courts. Emission factors from IPCC report is used to arrive at upstream leased emissions.

Category 9:
Downstream transportation and distribution
(Not Relevant)

Infosys is a services company dealing with technology, consulting and outsourcing whose services do not require physical transportation and distribution. Emissions produced as a result of electricity usage for delivering services to clients has already been accounted under Scope 1 and Scope 2 emissions. Hence, this category is not applicable to Infosys and it has not calculated the GHG emissions associated with it.

Category 10:
Processing of sold products
(Not Relevant)

Infosys is a services company dealing with technology, consulting and outsourcing. We do not sell any physical products, which requires processing. Therfore, this category is not applicable to us and we have not estimated the GHG emissions associated with this category.

Category 11:
Use of sold products
(Not Relevant)

Infosys is a services company dealing with technology, consulting and outsourcing. Emissions from its services are already covered in Scope 1 and 2 emissions. Emissions from energy consumption in the use of its software products have been identified as part of the Company's Scope 3 emissions. The Company has evaluated and spoken with several standard-setting bodies to obtain appropriate guidance. However, at this time, no standards/guidelines are available to estimate them. Hence, the Company is unable to evaluate or state the emissions that result from the use of its software solutions.

Category 12:
End of life treatment of sold products
(Not Relevant)

Infosys is a services company dealing with technology, consulting and outsourcing. It does not sell physical products which require end of life treatment. Hence, this category is not applicable to the Company and it has not calculated the GHG emissions associated with it.

Category 13:
Downstream leased assets
(Not Relevant)

While Infosys owns assests that are leased to third parties, this is not substantial.

Category 14:
Franchises
(Not Relevant)

Infosys does not operate under any franchises. Therefore this category is not applicable to the Company and it has not calculated the GHG emissions associated with it.

Category 15:
Investments

Infosys has included all its' investments in the disclosure boundary during Fiscal 2025

Category 16:
Others – Work from home emissions

(Relevant and reported)

The company has adopted hybrid mode of working

In consideration of energy consumption and associated emissions at employees' homes, the company has responsibly included them in its carbon neutrality commitments. Since there are no methods or procedures for estimating WFH emissions, the company conducted a global employee survey. The survey identified lighting requirements, company laptop / computer charging, and HVAC systems. Based on the average energy consumption or wattage in the industry and usage patterns, we estimated total emissions from WFH.

Energy and emission reduction

The reduction in energy consumption is calculated by multiplying the difference between the power consumption before and after the implementation of the project and the hours of operation of the equipment. The total energy savings achieved by these projects is multiplied by the grid emission factor to arrive at CO_2 emission reduction.

ANNEXURE 6

Emissions factors used for GHG calculations

Emission source	Emission factor	Unit	Reference
Scope 1			
High Speed Diesel (HSD)	74.1	tCO_2e / TJ	IPCC Guidelines for National GHG Inventories
Diesel – Company-owned vehicles	74.1	tCO_2e / TJ	IPCC Guidelines for National GHG Inventories
Petrol – Company-owned vehicles	69.3	tCO_2e / TJ	IPCC Guidelines for National GHG Inventories
Piped Natural Gas (PNG)	56.1	tCO_2e / TJ	IPCC Guidelines for National GHG Inventories
Biogas	1.26	kg CO_2e / tonne	Latest applicable DEFRA values
Refrigerant – R22	1960	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant – R407C	1,908	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant – R134A	1,530	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant – R410A	2,256	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant – R404A	4,728	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant – R32	771	kg CO_2e / kg	IPCC Sixth Assessment Report
Refrigerant - HFO -1233zd(E)	3.88	kg CO_2e / kg	IPCC Sixth Assessment Report
SF_6	24,300	kg CO_2e / kg	IPCC Sixth Assessment Report
Scope 2			
Electricity – India Grid emission	0.727	kg CO_2e / kWh	CEA CO_2 Baseline Database for the Indian Power Sector – 2023
Electricity - China	0.661	kg CO_2e / kWh	Carbon Database Initiative (CaDI)
Electricity - US	0.352	kg CO_2e / kWh	Latest applicable US EPA Values
Electricity - Overseas Locations		kg CO_2e / kWh	Latest applicable DEFRA values, DCCEEW values and CaDI
Scope 3			
Employee commute - local train	0.008	kgCO2e/passenger.km	India GHG Program
Employee commute – metro	0.029	kgCO2e/passenger.km	Emission related metro transport, TERI Report
Employee commute - Auto Rickshaw	0.087	kgCO2e/km	India GHG Program
Employee commute - Bus	0.015	kgCO2e/passenger.km	India GHG Program
Employee commute - Taxi	0.131	kgCO2e/km	India GHG Program
Employee commute - CNG	2.57	kg CO_2e/kg	Latest applicable DEFRA values

ANNEXURE 6

Emission source	Emission factor	Unit	Reference
Employee commute - Diesel vehicles	74.1	tCO2e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commute - Petrol vehicles	69.3	tCO2e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Business travel – Rail - India	0.008	$kgCO_2e$/passenger.km	India GHG Program
Business travel – Rail – International	0.005	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Bus (India)	0.015	$kgCO_2e$/passenger.km	India GHG Program
Business travel- Bus (International)	0.108	$kgCO_2e$/passenger.km	India GHG Program
Business travel – Short haul – Business class	0.162	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Short haul – Economy class	0.108	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Short haul – First class	0.162	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Short haul – Premium economy class	0162	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Long haul – Business class	0.343	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Long haul – Economy class	0.118	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Long haul – First class	0.472	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – Long haul – Mixed class E&B	0.118	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – International - Business class	0.230	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – International - Economy class	0.079	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – International - First class	0.318	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – International - Premium Economy class	0.127	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
Business travel – International - Mixed class E&B	0.127	$kgCO_2e$/passenger.km	Latest applicable DEFRA values
T&D losses – India	0.129	kg CO_2e / kWh	CEA CO2 Baseline Database for the Indian Power Sector – 2023
T&D losses – US	0.015	kg CO_2e / kWh	Latest applicable US EPA values
T&D losses – China	0.046	kg CO_2e/ kWh	Carbon Database Initiative (CaDI)
Buildings	0.224	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Plant & Equipment	0.184	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Land Acquired	0.246	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Furniture & Fixtures	0.240	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Office Equipment	0.246	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Lease hold improvements	0.246	$kgCO_2e$/2022 USD	Latest applicable US EPA Values

ANNEXURE 6

Emission source	Emission factor	Unit	Reference
Vehicles	0.268	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
Computer Equipment & Software	0.058	$kgCO_2e$/2022 USD	Latest applicable US EPA Values
LPG	63.1	tCO2e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Waste Emissions		$kgCO_2e$/tonne	Latest applicable DEFRA values
Hotel Emissions		kg CO_2e/Room per night	Latest applicable DEFRA values

ANNEXURE 7

GRI content index

Infosys' Integrated Annual Report 2024-25, which includes the financial disclosures and the Business Responsibility and Sustainability Report (BRSR), along with the ESG Report are available on our website. Our ESG Report is aligned with the GRI Standard 2021, the Sustainability Accounting Standards Board (SASB) and Task Force on Climate-related Financial Disclosures (TCFD) framework. The Report also conforms to the United Nations Global Compact (UNGC) principles and forms the basis of our Communication on Progress (CoP) with the UNGC.

The following table provides the mapping of our disclosures for fiscal 2025 against the GRI standard 2021 requirements:

Statement of use	**Infosys Limited has reported in accordance with the GRI Standards for the period April 1, 2024 - March 31, 2025.**				
GRI 1 used	**GRI 1: Foundation 2021**				
GRI STANDARD/ OTHER SOURCE	**DISCLOSURE**	**LOCATION**	**OMISSION**		
			REQUIREMENT(S) OMITTED	**REASON**	**EXPLANATION**
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	IR: BRSR : Section A - 2,5,10,18			
	2-2 Entities included in the organization's sustainability reporting	IR: BRSR : Section A - 13 & A - 23a ESG Data book: Reporting Boundary			
	2-3 Reporting period, frequency and contact point	IR: BRSR : Section A - 9,12 ESG Report			
	2-4 Restatements of information	ESG Data book : Restatements for previous year			
	2-5 External assurance	Page 127 IR: Independent Assurance Statement ESG Report: About the report ESG Data book: Independent Assurance Statement			
	2-6 Activities, value chain and other business relationships	IR: BRSR : Section A - 16,19 Infosys.com>Industries ESG Report: Building sustainable and responsible supply chain ESG Report: Screening before empanelment			
	2-7 Employees	ESG Data Book: Employees IR BRSR : Section A - 20			
	2-8 Workers who are not employees	IR: BRSR : Section A -20			
	2-9 Governance structure and composition	Page 117 IR: Board committees as on March 31 2025 Page 121 - 131 IR: Corporate Governance Report- ESG committee, risk management committee, cybersecurity risk sub-committee, stakeholder relationship committee, NRC committee, audit committee, CSR committee Page 21 - 25 IR: Infosys Board of Directors ESG Report : Corporate Governance Page 210 IR: Corporate Governance Report			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
	2-10 Nomination and selection of the highest governance body	Page 114 IR: Corporate Governance Report- Key Board qualifications, expertise and attributes Page 115 IR: Corporate Governance Report- Selection & appointment of new directors			
	2-11 Chair of the highest governance body	Page 111 IR: Corporate governance report- Board as a trustee Page 113 IR: Corporate governance report-Responsible leadership ESG Report : Corporate Governance and composition of board Page 21 - 25 IR: Infosys Board of Directors Page 112 IR: Corporate governance report- composition of board			
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG Report : ESG Committee Charter and interaction with Board Committees IR: BRSR Principle 4 - E2 ESG Report : Materiality assessment report Page 125 IR: Corporate Governance Report : ESG Committee			
	2-13 Delegation of responsibility for managing impacts	ESG Report : ESG Committee Charter Page 125 IR: Corporate Governance Report : ESG Committee			
	2-14 Role of the highest governance body in sustainability reporting	ESG Report : ESG Committee Charter Page 125 IR: Corporate Governance Report : ESG Committee Charter ESG Report : Material Topics Environment ESG Report : Material Topics Social ESG Report : Material Topics Governance			
	2-15 Conflicts of interest	ESG Report : Corporate Governance and ESG Committee Charter : Conflicts of interest IR: BRSR Principle 1- L2 Page 21-25 IR: The Infosys Board of Directors Page 89 IR: Annexure 2			
	2-16 Communication of critical concerns	ESG Report : ESG Committee Charter : Communication of critical concern ESG Data book : Communication of critical concerns			
	2-17 Collective knowledge of the highest governance body	Page 114, 115 IR: Corporate Governance Report ESG Report : ESG Committee Charter Page 21-25 IR: The Infosys Board of Directors			
	2-18 Evaluation of the performance of the highest governance body	ESG Report : ESG performance evaluation Page 133 IR: Corporate Governance Report : Board member evaluation			
	2-19 Remuneration policies	Page 133-135 IR: Corporate Governance Report- compensation paid to directors & executive leadership Nomination & Remuneration policy			
	2-20 Process to determine remuneration	Page 133-135 IR: Corporate Governance Report- compensation paid to directors & executive leadership Nomination & Remuneration policy			

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
	2-21 Annual total compensation ratio	ESG Data book : Annual total compensation ratio			
	2-22 Statement on sustainable development strategy	ESG Report: Message from Chief Financial Officer			
	2-23 Policy commitments	Refer Human Rights Statement: https://www.infosys.com/ sustainability/ resources/documents/human-rights-statement. pdf Supplier CoC: https:// www.infosys.com/investors/corporategovernance/documents/supplier-code-conduct.pdf Infosys CoC: https://www.infosys.com/investors/ corporategovernance/documents/codeofconduct.pdf			
	2-24 Embedding policy commitments	Page 97 IR: Annexure 8 – Corporate policies			
	2-25 Processes to remediate negative impacts	Resolution Hubs IR: BRSR Section A - 25 IR: BRSR Principle 4 - E2 ESG Report: Grievance Redressal			
	2-26 Mechanisms for seeking advice and raising concerns	Resolution Hubs Whistleblower Policy			
	2-27 Compliance with laws and regulations	IR: BRSR Principle 1 - E2 ESG Report : Integrity and Compliance			
	2-28 Membership associations	IR :BRSR - Principle 7 - E1			
	2-29 Approach to stakeholder engagement	R : BRSR Principle 4 - E1,E2			
	2-30 Collective bargaining agreements	IR: BRSR PRINCIPLE 3 - E7 ESG Data book: Collective bargaining agreements			
Material Topics					
GRI 3: General Disclosures 2021	3-1 Process to determine material topics	ESG Report : Materiality and stakeholder engagement			
	3-2 List of material topics	ESG Report : Materiality matrix			

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Economic performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	ESG Data book: Financial Performance Snapshot
	201-2 Financial implications and other risks and opportunities due to climate change	ESG Data book: Climate change risk and opportunities assessment and management
	201-3 Defined benefit plan obligations and other retirement plans	Page 272 IR: Employee benefits
	201-4 Financial assistance received from government	Page 344 IR: Income Taxes
Market Presence		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 201: Economic Performance 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	IR: BRSR - PRINCIPLE 5 - E3(a)
	202-2 Proportion of senior management hired from the local community	ESG Report: Employee wellness and experience
Indirect economic impacts		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Page 88 IR: Annexure 6 – Annual report on CSR activities Infosys Foundation Report 2024-25
	203-2 Significant indirect economic impacts	Page 88 IR: Annexure 6 – Annual report on CSR activities Infosys Foundation Report 2024-25 Page 97 IR: Annexure 8 - Corporate Policies
Procurement practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	ESG Report: Building sustainable and responsible supply chains IR: BRSR Principle 8 - E4
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG Report: Integrity and compliance
	205-2 Communication and training about anti-corruption policies and procedures	ESG Report: Integrity and compliance
	205-3 Confirmed incidents of corruption and actions taken	IR: BRSR Principle 1 - E5

Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	IR: BRSR - Principle 7 - E2			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26			
GRI 207: Tax	207-1 Approach to tax	Infosys Group Tax Strategy			
	207-2 Tax governance, control, and risk management	Infosys Group Tax Strategy			
	207-3 Stakeholder engagement and management of concerns related to tax	Infosys Group Tax Strategy			
	207-4 Country-by-country reporting	Page 357 IR: Annexure I			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG Data book: Overall electricity consumption ESG Data book: Data computational methods ESG Data book: Emissions factors used IR: BRSR Principle 6 - E1	302-1 d	Not applicable	We are IT service company. We do not produce or sell any energy.
	302-2 Energy consumption outside of the organization	ESG Data book: Overall electricity consumption ESG Data book: Data computational methods ESG Data book: Emissions factors used IR: BRSR Principle 6 - E1			
	302-3 Energy intensity	ESG Data book: Overall electricity consumption ESG Data book: Data computational methods IR: BRSR Principle 6 - E1			
	302-4 Reduction of energy consumption	ESG Data book: Emission reduction initiatives ESG Data book: Data computational methods IR: BRSR Principle 6 - E8, L4			

Water and effluents		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESG Report: Water

Water and effluents		
	303-2 Management of water discharge-related impacts	ESG Report: Conservation practices
	303-3 Water withdrawal	ESG Data book: Freshwater consumption ESG Data book: Data computational methods IR: BRSR - Principle 6 - E3
	303-4 Water discharge	ESG Data book: Freshwater consumption ESG Data book: Data computational methods IR: BRSR - Principle 6 - E4
	303-5 Water consumption	ESG Data book: Freshwater consumption ESG Data book: Data computational methods IR: BRSR - Principle 6 - E3
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Data book: GHG Emissions ESG Data book: Data computational methods ESG Databook: Emissions factors used IR: BRSR Priciple 6 - E7
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Data book: GHG Emissions ESG Data book: Data computational methods ESG Databook: Emissions factors used IR: BRSR Priciple 6 - E7
	305-3 Other indirect (Scope 3) GHG emissions	ESG Data book: GHG Emissions ESG Data book: Data computational methods ESG Databook: Emissions factors used IR :BRSR Principle 6 - L2
	305-4 GHG emissions intensity	ESG Data book: Emission intensity ESG Data book: Data computational methods ESG Databook: Emissions factors used IR :BRSR Principle 6 - E7 IR :BRSR Principle 6 - L2
	305-5 Reduction of GHG emissions	ESG Data book: Emission reduction initiative ESG Data book: Data computational methods IR: BRSR Principle 6 - E8
	305-6 Emissions of ozone-depleting substances (ODS)	ESG Data book: Ozone-depleting substances
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	IR: BRSR Principle 6 - E6

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Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG Report: Waste
	306-2 Management of significant waste-related impacts	ESG Report: Waste
	306-3 Waste generated	ESG Data book: Waste generation and disposal IR : BRSR Principle 6 - E9
	306-4 Waste diverted from disposal	ESG Data book: Waste generation and disposal IR: BRSR Principle 6 - E9
	306-5 Waste directed to disposal	ESG Data book: Waste generation and disposal IR: BRSR Principle 6 - E9
Supplier environmental assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG Report: Screening before empanelment
	308-2 Negative environmental impacts in the supply chain and actions taken	ESG Report: ESG assessments
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG Data book: New employee hiring and employee turnover IR :BRSR Section A - 22
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG Data book
	401-3 Parental leave	IR: BRSR Principle 3 - E1(a) IR: BRSR Principle 3 - E5 ESG Report: Parental leaves
Labor/management relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	ESG Report: Collective bargaining

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Occupational health and safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG Report: Occupational Health and Safety IR: BRSR Principle 3 - E10(a)
	403-2 Hazard identification, risk assessment, and incident investigation	ESG Report: Risk management IR: BRSR Principle 3 - E10(b)
	403-3 Occupational health services	ESG Report: Occupational Health
	403-4 Worker participation, consultation, and communication on occupational health and safety	ESG Report: Occupational Health and Safety(OH&S) Committees
	403-5 Worker training on occupational health and safety	ESG Report: Training and Awareness
	403-6 Promotion of worker health	ESG Report: Safety promotions
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report: Occupational Health and Safety
	403-8 Workers covered by an occupational health and safety management system	ESG Report: Occupational Health and Safety IR: BRSR Principle 3 - E10(a)
	403-9 Work-related injuries	ESG Data book: Occupational Health and Safety IR: BRSR Principle 3 - E11
	403-10 Work-related ill health	IR: BRSR Principle 3 - E11 ESG Data book : Occupational Health and Safety
Training and education		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Data book: Trainings conducted
	404-2 Programs for upgrading employee skills and transition assistance programs	IR: BRSR Principle 3 - E8 IR: BRSR Principle 3 - L4 ESG Report - Foundation Education Program, Upholding Values and Rights
	404-3 Percentage of employees receiving regular performance and career development reviews	IR: BRSR Principle 3 - E9 ESG Databook : Performance management

Diversity and equal opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	IR: Board composition IR: BRSR Section A - 21 The infosys board of directors
	405-2 Ratio of basic salary and remuneration of women to men	IR: BRSR Principle 5 - E3
Non-discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 406: Non-discrimination 2016	406 -1 Incidents of discrimination and corrective actions taken	IR: BRSR Principle 5 - E6
Freedom of association and collective bargaining		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	IR: BRSR PRINCIPLE 3 - E7 ESG Data book: Collective bargaining agreements Supplier code of conduct
Child labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	IR: BRSR Principle 5 - E10
Forced or compulsory labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	IR: BRSR Principle 5 - E10
Security practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 410: Security Practices 2016	410 -1 Security personnel trained in human rights policies or procedures	Page 57 ESG report: Security personnel

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Local communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Infosys Foundation report IR: BRSR Principle 8 - L2 IR: BRSR Principle 8 - L6
	413-2 Operations with significant actual and potential negative impacts on local communities	ESG Report: Environmental Compliance
Supplier social assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	ESG Report: Screening before empanelment
	414-2 Negative social impacts in the supply chain and actions taken	ESG Report: ESG assessments
Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	IR: BRSR Section A - 26
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	IR:BRSR Principle 9 - E3

Note IR - Integrated Annual Report 2024-25

Restatements for previous years

BRSR	Restatement Details
BRSR P3:E7	Due to exclusion of employees who are part of Works Councils, employee coverage has been restated from 9431 to 2430 for FY 24.

ANNEXURE 7

SASB Disclosure

SASB			
Topic	**Disclosure**	**Description**	**Page number**
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	ESG Data book: Overall electricity consumption, direct energy consumption IR : BRSR Principle 6 - E1
	TC-SI-130a.2	(1) Total water withdrawn, (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	ESG Data book: Freshwater consumption IR: BRSR - Principle 6 - E3, L1
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	ESG Databook: Data center management strategy
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	Personal Information Privacy Statement
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	ESG Report: Incident and breach management
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	None
	TC-SI-220a.4	(1) Number of law enforcement requests for user information, (2) Number of users whose information was requested, (3) Percentage resulting in disclosure	None
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Not Applicable

ANNEXURE 8

SASB Disclosure

SASB			
Topic	**Disclosure**	**Description**	**Page number**
Data Security	TC-SI-230a.1	(1) Number of data breaches. (2) Percentage involving personally identifiable information (PII), (3) Number of users affected	IR: BRSR Principle 9-E7 (a) IR: BRSR Principle 9-E7 (b) IR: BRSR- Principle 9-E3 (Cybersecurity)
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cyber security standards	ESG Report: Information Management
Recruiting & Managing a Global, Diverse & skilled Workforce	TC-SI-330a.1	Percentage of employees that are (1) Foreign nationals (2) Located offshore	ESG Data book: Employee details and talent managment
	TC-SI-330a.2	Employee engagement as a percentage	ESG Report: Employee Satisfaction
	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) Management, (2) Technical staff (3) All other employees	ESG Data book: Employee details and talent management
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	IR: BRSR Principle 7 - E2
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of (1) Performance issues (2) Service disruptions (3) Total customer downtime	None
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	IR: BRSR PRINCIPLE 6 - L5

ANNEXURE 9

Climate Risk Assessment Index

Governance			
S.No.	**Disclosure Description**	**Section**	**Page No**
1	**The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunitiess**		
	(i) How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	Climate governance, Board's oversight in ESG and Climate Governance, Management's Role in Assessing and Managing Climate-related Risks and Opportunities	05, 06, 07
	(ii) How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	Climate governance	05
	(iii) How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	Climate governance (ESG Committee reports to the Board and meets every quarter)	05
	(iv) How the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	Climate Change Risk Management- ERM Process & Framework Overview	20
	(v) How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Targets are monitored against the ESG Vision document, which is approved by the governing body	24
2	**Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities**		
	(i) Whether the role is delegated to a specific management level position or management-level committee and how oversight is exercised over that position or committee.	Management's Role in Assessing and Managing Climate-related Risks and Opportunities	07
	(ii) Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Management's Role in Assessing and Managing Climate-related Risks and Opportunities	07

ANNEXURE 9

Strategy			
S.No.	**Disclosure Description**	**Section**	**Page No**
3	**The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.**	Climate Risk Assessment	10
4	**The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain.**	Climate-related risks; Climate-related Opportunities identified for Infosys	12 -19
5	**The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan.**	Climate Strategy	08
6	**The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.**	Climate Risk Assessment	10
7	**The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.**	Climate Strategy	08
8	**Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.**	Climate Risk Assessment	10
9	**For each climate-related risk the entity has identified whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.**	Climate Risk Assessment	
10	**For each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.**	Climate Risk Assessment	10
11	**How the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.**	Impacts of Risks	12 -16, 20
12	**A description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.**	Climate Risk Assessment	**10**
13	**A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).**	Climate Risk Assessment	**10**
14	**How the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation**	Process for identifying, assessing and responding to Climate-related Risks and Opportunities	**21**

ANNEXURE 9

S.No.	Disclosure Description	Section	Page No
	(i) Current and anticipated changes to the entity's business model, including its resource allocation, to address climate related risks and opportunities	Climate Strategy	08
	(ii) Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	Annexure: Mitigation measures	-
	(iii) Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	Annexure: Mitigation measures	-
	(iv) Any climate-related transition plans the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies.	Scenarios used for Transitional Risk Assessment	10,11
	(v) How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	Climate Strategy	08
15	**How the entity is resourcing, and plans to resource, the activities disclosed in accordance with (14).**	Climate Strategy	08
16	**Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with (14).**	Our response to Climate Change	**24**
17	**The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).**	Climate-related risks; Climate-related Opportunities.	12 -19
18	**How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities**	Climate-related risks; Climate-related Opportunities identified for Infosys	12 -19
19	**How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).**	Climate-related risks ; Climate-related Opportunities.	12 -19
20	**The entity's assessment of its climate resilience as at the reporting date.**	Climate Risk Assessment	10
21	**How and when the climate-related scenario analysis was carried out**	Climate Risk Assessment	10

ANNEXURE 9

Risk Management

S.No.	Disclosure Description	Section	Page No
22	**The processes and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks**		
	(i) The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	ERM Framework Overview	20
	(ii) Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks.	Scenario analysis- Physical risks, Scenario analysis- Transitional Risk Assessment	10,11
	(iii) How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	Impacts of risks	12 - 16
	(iv) Whether and how the entity prioritizes climate-related risks relative to other types of risk.	Prioritization of risks	21
	(v) How the entity monitors climate-related risks.	Climate Risk Assessment	10
23	**The processes the entity uses to identify, assess, prioritize and monitor climate-related opportunities, including information about whether and how the entity uses climate related scenario analysis to inform its identification of climate-related opportunities.**	ERM Framework Overview, Prioritization of Risks	20, 21
24	**The extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.**	Climate Change Risk Management	20

Metrics & Targets

S.No.	Disclosure Description	Section	Page No
25	**Information relevant to the cross-industry metric categories of greenhouse gases**	Key Metrics	25
26	**Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks.**	Climate-related risks	12 -16
27	**Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks**	Identification of physical risks	10
28	**Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate related opportunities**	Climate-related Opportunities	17 -19
29	**Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.**	Impact of Climate-related Risks and Opportunities on Business, Strategy, and Financial Planning	12 -19

ANNEXURE 9

S.No.	Disclosure Description	Section	Page No
30	**Internal carbon prices, including the information about:**		
	(i) An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	Internal Carbon Pricing for climate-aligned decision making	08
	(ii) The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions	Internal Carbon Pricing for climate-aligned decision making	08
31	**Remuneration, including the information about:**		
	(i) A description of whether and how climate-related considerations are factored into executive remuneration	Motivating workforce through Climate-related initiatives	07
	(ii) The percentage of executive management remuneration recognized in the current period that is linked to climate-related considerations.	Motivating workforce through Climate-related initiatives	07
32	**The metric used to set the target.**	Key Metrics, KPIs & Targets	24, 25
33	**The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).**	Key Metrics, KPIs & Targets	24, 25
34	**The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region).**	KPIs & Targets	24, 25
35	**The period over which the target applies.**	KPIs & Targets	24, 25
36	**The base period from which progress is measured.**	KPIs & Targets	24, 25
37	**Any milestones and interim targets.**	KPIs & Targets	24, 25
38	**If the target is quantitative, whether it is an absolute target or an intensity target.**	KPIs & Targets	24, 25
39	**How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.**	Commitments to Climate Action	09
40	**Whether the target and the methodology for setting the target has been validated by a third party.**	Commitments to Climate Action	09
41	**The entity's processes for reviewing the target.**	Key Metrics, KPIs & Targets	24, 25
42	**The metrics used to monitor progress towards reaching the target.**	Key Metrics, KPIs & Targets	24, 25
43	**Any revisions to the target and an explanation for those revisions.**	Key Metrics, KPIs & Targets	24, 25
44	**An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.**	Key Metrics, KPIs & Targets	24, 25

ANNEXURE 9

S.No.	Disclosure Description	Section	Page No
45	**Which greenhouse gases are covered by the target.**	Key Metrics, KPIs & Targets	24, 25
46	**Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.**	Key Metrics, KPIs & Targets	24, 25
47	**Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.**	Key Metrics, KPIs & Targets	24, 25
48	**Whether the target was derived using a sectoral decarbonization approach.**	Key Metrics, KPIs & Targets	24, 25
49	**The entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target**		
	(i) The extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	Climate Strategy, Strategic offsets for inclusive climate action	08
	(ii) Which third-party scheme(s) will verify or certify the carbon credits.		
	(iii) The type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	Climate Strategy, Strategic offsets for inclusive climate action	08
	(iv) Any other factors necessary for users of general-purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	Strategic offsets for inclusive climate action	08

ANNEXURE 10

Glossary and abbreviations

Acronym	Full form
APS	Announced Pledges Scenario
AR6	Sixth Assessment Report
BCMS	Business Continuity Management System
BRSR	Business Responsibility and Sustainability Report
BU	Business unit
CCTS	Carbon Credit Trading System
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPM	Carbon Pricing Mechanism
CRO	Chief Risk Officer
CSO	Chief Sustainability Officer
CSR	Corporate Social Responsibility
ECC	Employee Care Center
EPI	Energy Performance Index
ERM	Enterprise Risk Management
ESG	Environmental Social Governance
ETS	Emissions Trading System
EU	European Union
GHG	Greenhouse gases
GRI	Global Reporting Initiative
HVAC	Heating, ventilation, and air conditioning
ICP	Internal Carbon Pricing
IFRS	International Financial Reporting Standards
IIRC	International Integrated Reporting Council
INDC	Intended Nationally Determined Contributions
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
LEED	Leadership in Energy and Environmental Design
MD	Managing Director
NZE	Net Zero Emissions
RE	Renewable Energy
RFP	Request for proposal
RMC	Risk Management Committee
SASB	Sustainability Accounting Standards Board
SBTi	Science based Targets Initiative
SPU	Sustainability Practice Unit
SSP	Shared Socioeconomic Pathways
STEPS	Stated Policies Scenario
SWOT	Strengths, Weaknesses, Opportunities, and Threats
TCFD	Task Force on Climate-related Financial Disclosures
WB2DS	Well below 2-degree scenario

ANNEXURE 11

Independent Assurance Statement

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INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF INFOSYS LIMITED

To the Board of Directors
of INFOSYS LIMITED

1. We have undertaken to perform limited assurance engagement, for **INFOSYS LIMITED** (the "Company") vide our engagement letter dated March 3, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Integrated Annual Report (the "IAR"), the Business Responsibility and Sustainability Report (the "BRSR") included within the IAR and the Environment Social and Governance (the "ESG") Report (together the "Reports") of the Company for the year ended March 31, 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. **Identified Sustainability Information**

   Our scope of limited assurance consists of the Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Reports is as below:

   - In case of BRSR, it is disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.
   - In case of Identified Sustainability Information other than BRSR, it is disclosed in the "About this report" section in both the IAR and the ESG report with exceptions disclosed by way of note under respective disclosures, where applicable.

3. **Criteria**

   The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

   - Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
   - Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
   - SEBI Press Release PR No.36/2024 dated December 18, 2024;
   - Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024;
   - SEBI Circular SEBI/HO/CFD/CFD - PoD- 1/P/CIR/2025/42 dated March 28, 2025; and
   - GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as GRI Standards (the "GRI Standards").

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Haskins & Sells LLP

4. **Management's Responsibility**

   The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Reports, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Reports and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. **Inherent limitations**

   The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. **Our Independence and Quality Control**

   We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

   We apply Standard on Quality Control ("SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. **Our Responsibility**

   Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

   We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", (the "Standard"), issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

   This standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information listed in Appendix I, and included in the Reports is free from material misstatement.

   As part of a limited assurance engagement, in accordance with the Standard, we exercise professional judgment and maintain professional skepticism throughout the engagement.

ANNEXURE 11

Independent Assurance Statement

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8. Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix I, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents and evaluating the appropriateness of quantification methods and reporting policies and agreeing with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including environment team, compliance team, human resources team amongst others and those with the responsibility for preparation of the Reports;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations /offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the sustainability information with the underlying records on a sample basis; and
- Reviewed the consolidation for locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express a conclusion on:

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

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Haskins & Sells LLP

10. Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2025, are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our Limited Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Limited Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 25111850BNUHLU4554

Place: Mumbai
Date: May 31, 2025

Independent Assurance Statement

Deloitte
Haskins & Sells LLP

APPENDIX I

Identified Sustainability Information subject to Limited assurance

Sr. No	Reporting Standard Reference	Indicator Number
	BRSR	
	Section A: General Disclosure	
1	Transparency and Disclosures Compliances	A-25
	Section B: Management and Process Disclosures	
2	Policy and management processes	B-1 to B-4
3	Governance, leadership, and oversight	B-8, B-11
	Section C: Principle [P] Wise Performance Disclosure Essential Indicators [E], Leadership Indicators [L]	
4	Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	E-1, E-2, E-4, E-5, L-1, L-2
5	Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	E-2
6	Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-3, E-6, E-7, E-9, E-12, E-13, E-15, L-1
7	Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	L-1
8	Principle 5: Businesses should respect and promote human rights.	E-4 to E-6, E-8 to E-11, L-2, L-3
9	Principle 6: Businesses should respect and make efforts to protect and restore the environment.	E-5, E-12
10	Principle 8: Businesses should promote inclusive growth and equitable development.	E-3
11	Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-1, E-6, L-4

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APPENDIX I

Identified Sustainability Information subject to Limited assurance

Sr. No	Reporting Standard Reference	Indicator Number
	GRI Standards Disclosures presented in ESG Report and Integrated Annual Report	
	Universal Standards	
12	GRI 2: General Disclosures	2-1 to 2-4, 2-6, 2-7, 2-9 to 2-21, 2-23, 2-25 to 2-30
	Social specific topic standards	
13	GRI 406: Non-discrimination	406-1

ANNEXURE 11

Independent Assurance Statement

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION OF INFOSYS LIMITED

To the Board of Directors
of INFOSYS LIMITED

1. We have undertaken to perform reasonable assurance engagement, for **INFOSYS LIMITED** (the "Company") vide our engagement letter dated March 3, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Integrated Annual Report (the "IAR") and the Business Responsibility and Sustainability Report (the "BRSR") included within the IAR and the Environment Social and Governance (the "ESG") Report (together the "Reports") of the Company for the year ended March 31, 2025. This engagement was conducted by a multidisciplinary team including assurance practitioners, environmental engineers, and specialists.

2. **Identified Sustainability Information**

   Our scope of reasonable assurance consists of the Sustainability Information listed in the Appendix I to our report. The reporting boundary of the Reports is as below:

   - In case of BRSR, it is disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.
   - In case of Identified Sustainability Information other than the Report, it is disclosed in the "About this report" section in both the IAR and the ESG report with exceptions disclosed by way of note under respective disclosures, where applicable.

3. **Criteria**

   The Criteria used by the Company to prepare the Identified Sustainability Information is listed below:

   - Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
   - Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
   - SEBI Press Release PR No.36/2024 dated December 18, 2024;
   - Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024;
   - SEBI Circular SEBI/HO/CFD/CFD - PoD- 1/P/CIR/2025/42 dated March 28, 2025;
   - GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as GRI Standards (the "GRI Standards"); and
   - Sustainability Accounting Standards Board Standard (the "SASB ") for Software & IT Services.

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4. **Management's Responsibility**

   The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Reports, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Reports and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. **Inherent limitations**

   The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. **Our Independence and Quality Control**

   We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

   We apply Standard on Quality Control ("SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. **Our Responsibility**

   Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

   We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

   These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Reports are prepared, in all material respects, in accordance with the Criteria.

   As part of a reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

ANNEXURE 11

Independent Assurance Statement

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8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the environment team, the compliance team, the human resource team amongst others and those with the responsibility for preparation of the Reports;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the sustainability information with the underlying records on a sample basis; and
- Tested the consolidation for locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR, the IAR and the ESG Report, other than Identified Sustainability Information and our independent assurance reports dated May 31, 2025 thereon.

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Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the identified sustainability information for the year ended March 31, 2025 listed in Appendix I are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

12. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner
Membership No. 111850
UDIN: 25111850BNUHLT2446

Place: Mumbai
Date: May 31, 2025

ANNEXURE 11

Independent Assurance Statement

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APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No	Reporting Standard Reference	Indicator number
	BRSR presented in Integrated Annual Report	
	Section A: General Disclosures	
1	Employees	A-20 to A-22
2	Transparency and Disclosures Compliances	A-26
	Section B: Management and Process Disclosures	
3	Policy and management processes	B-5, B9
	Section C: Principle [P] Wise Performance Disclosure Essential Indicators [E], Leadership Indicators [L]	
4	Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-1a, E-5, E-8, E-10, E-14, L-4 to L-6
5	Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	E-1, E-2, L-2
6	Principle 5: Businesses should respect and promote human rights.	E-1, E-3a, L-4, L-5
7	Principle 6: Businesses should respect and make efforts to protect and restore the environment.	E-6, E-8, E-10, L-1, L-2, L-4 to L-7
8	Principle 8: Businesses should promote inclusive growth and equitable development.	E-1, E-2
9	Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-3, E-5
	GRI Standards Disclosures presented in ESG Report and Integrated Annual Report	
	Universal Standards	
10	Material Topics: GRI 3	3-1 to 3-3
	GRI 300: Environmental specific topic	
11	Energy	302-1, 302-3, 302-4
12	Water and Effluents	303-3, 303-4, 303-5
13	Emissions	305-1 to 305-7
14	Waste	306-3 to 306-5
15	Supplier Environmental Assessment	308-1, 308-2
	GRI 400: Social specific topic	
16	Employment	401-1 to 401-3
17	Occupational Health and Safety	403-1, 403-2
18	Training and Education	404-1 to 404-3
19	Diversity and Equal Opportunity	405-1
20	Freedom of Association and Collective Bargaining	407-1
21	Security Practices	410-1
22	Supplier Social Assessment	414-1, 414-2
23	Customer Privacy	418-1

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APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No	Reporting Standard Reference	Indicator number
	SASB Standard for Software & IT Services disclosures presented in ESG Report	
24	Environmental Footprint of Hardware Infrastructure	TCSI-130a.1 TCSI-130a.2
25	Data Security	TCSI-230a.1
26	Recruiting and Managing a Global, Diverse and Skilled Workforce	TCSI 330a.2

Note:

1. Under A-26- 'General Disclosure' section, the 'Material issues identified' column is assured.

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