

Unlock Value, Responsibly

ESG Databook 2025-26



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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 a global leader in AI-first business consulting and technology services. It 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 occupancy 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 Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, Infosys adopts the 'Operational Control' approach to define its organizational boundary. Accordingly, the GHG inventory includes Scope 1, Scope 2 and Scope 3 emissions from all owned and leased offices globally where the company exercises operational control.

Scope 2 emissions are accounted in line with the GHG Protocol Scope 2 Guidance, using both location-based and market-based methods for electricity consumption.

Scope 3 emissions are assessed and reported, in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, covering relevant emission categories across the value chain.

The inventory boundary, data collection, and calculation methodologies are periodically reviewed to ensure alignment with updates to GHG Protocol standards.



Data center management strategy

Data centers are a foundational pillar of the digital enterprise, enabling seamless connectivity, collaboration, and innovation across businesses, employees, partners, and clients worldwide. As cloud adoption and microservices-based architectures accelerate, enterprise data centers are being repositioned as strategic edge nodes within a broader hybrid cloud ecosystem. This evolution is driving the next generation of distributed architecture, strengthening organizational agility, scalability, and digital innovation at global scale.

Sustainability is integral to the design and operation of Infosys' data center facilities and IT services, reflecting the organization's broader ESG commitments. Through a strategic modernization initiative, Infosys IT has transformed its data center landscape to build a more future-ready, energy-efficient, and environmentally responsible infrastructure. The deployment of density-optimized hyperscale platforms has enabled high-density server virtualization and enterprise-wide consolidation, reducing infrastructure sprawl and improving resource efficiency. Driven by open-source innovation, these platforms support cloud-scale agility while advancing efficient utilization of compute resources. As a result, the initiative is delivering measurable power savings, lowering the organization's carbon footprint, and reducing total cost of ownership—demonstrating how technology modernization can create both business value and sustainability impact.

Energy-Efficient Cooling and Power Infrastructure Modernization Overview

As part of our ESG commitment to sustainable and energy-efficient digital infrastructure, we have undertaken a comprehensive transformation of our data center ecosystem by focusing on two critical areas, viz.;

1. Transition from conventional periphery cooling to in-row cooling systems, and
2. Modernization of aging End-of-Life (EOL) UPS systems with high-efficiency technologies.

This integrated approach enables significant improvements

in energy efficiency, operational reliability, and reduction in carbon footprint, while supporting scalable growth of our data center capacity.

Advanced Cooling Transformation – In-Row Cooling Systems

We are replacing conventional perimeter-based PAC/CRAC cooling systems with in-row cooling architectures, positioning cooling units closer to server racks to deliver targeted and efficient thermal management.

Key benefits include:

- Elimination of hot and cold air mixing through proximity cooling
- Reduced fan energy due to shorter airflow paths
- Enhanced compatibility with hot/cold aisle containment
- Ability to support high-density workload efficiently

Efficient Power Infrastructure – UPS Modernization

In parallel, we are executing a structured program to replace aging EOL UPS systems with high-efficiency modular UPS solutions, improving power delivery and reducing system losses.

Key upgrades include:

- Deployment of UPS systems with efficiency of 96–99%
- Modular, scalable, and hot-swappable architecture

Energy and Environmental Impact

The combined cooling and UPS optimization strategy delivers substantial ESG benefits:

- 1.Reduced Energy Consumption
 - Lower cooling energy through targeted in-row air distribution
 - Reduced electrical losses from high-efficiency UPS systems
 - Decrease in overall auxiliary power demand
2. Improved PUE Performance
 - Cooling and UPS efficiency improvements collectively

Data centers at Infosys campuses account for about 4% of the total power consumption of our india operations.

- reduce facility energy intensity
 - Supports achievement of industry-leading PUE benchmarks
- 3.Reduced Cooling Load through UPS Efficiency
- Lower UPS heat losses reduce heat rejection requirements
 - Optimizes chiller plant performance (lower kW/TR)

The PUE for our enterprise data centers across India locations ranges from 1.36 to 1.59, with a weighted average PUE of 1.50 during Fiscal 2026. We have embarked on modernization of these data centers through retrofits of cooling and electrical systems reaching end of life with energy efficient technologies in a phased manner.

Parameter	Fiscal 2026	Fiscal 2025	Fiscal 2024
PUE	1.50	1.56	1.55

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.

Data Centre Energy Usage

Data Center Energy Usage	Fiscal 2026	Fiscal 2025	Target Fiscal 2027
Total energy used in data centers (MWh)	11,145	10,734	11,814
Percentage of renewable energy (of total energy)	86	88	91



ANNEXURE 3

Climate related disclosures

Climate change presents both risks and opportunities for business, from the physical impacts of extreme weather to transition challenges driven by evolving regulations, stakeholder expectations, and market shifts. For Infosys, addressing climate change is a strategic priority and a core element of our long-term ESG agenda. We are committed to accelerating the transition to a low-carbon economy by identifying and scaling opportunities in clean energy, resource efficiency, and green technologies. Through this approach, we aim to strengthen resilience, create long-term value, and contribute meaningfully to a more sustainable future.

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 key 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.



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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 Chief Finance Officer, Chief Delivery Officers, Chief Risk Officer, and the General Counsel, oversee the risk management process at the management level.

The Office of Risk Management reports to the Risk Council regularly on all the key 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 (CSR) Committee

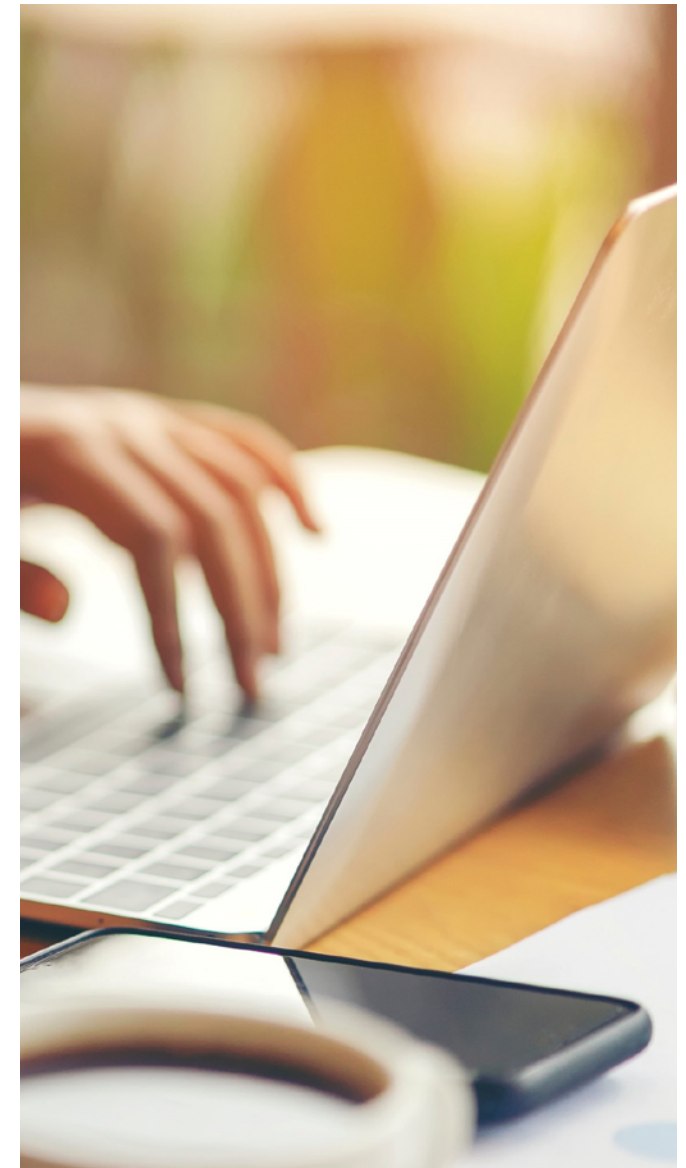
The CSR Committee meets every quarter to review the strategy, plan of action and budget spend on climate-related issues. The Chairperson along with other Board members oversee the implementation of the CSR Policy including climate action-related projects. The committee also reviews the challenges in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

Board of Directors Competency

Refer Page 126 IR

The composition of the board

Refer Page 122, 123 of IR



ANNEXURE 3

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

ESG Council

The ESG Council reports to the ESG Committee and is mandated to execute the programmes and plans approved by the ESG Committee in support of the ambitions set out in ESG Vision 2030. The Council nominates sponsors from the executive leadership team, who work in close partnership with the ESG ambition leads to drive progress against the defined goals. The Council is also accountable for overall ESG governance, reporting, communication, and branding, and for periodically reviewing performance and deliberating on related programmes and plans, as appropriate.

Sustainability Leadership

Under the direction of the Chief Financial Officer, the sustainability leadership team, including the Head of Global Infrastructure and Facilities, is responsible for developing

and overseeing initiatives aimed at achieving the organisation’s climate goals. In consultation with relevant internal stakeholders, the team undertakes techno-commercial evaluation of new projects and monitors existing initiatives to support the goals and targets set by the ESG Committee on climate-related matters, including carbon, energy, waste, and water. This also includes collaboration on innovations supporting low-carbon initiatives across the supply chain and client services.

Program Heads

The goals established by the ESG Committee are cascaded to the program heads, who are responsible for the implementation and oversight of relevant projects, with support from Corporate Facilities, Green initiatives, and location-specific teams. Environment and sustainability managers at each location identify and prioritise projects and report progress to the program heads, the sustainability leadership team, and the chief financial officer, thereby enabling both top-down and bottom-up execution in advancing 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 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 seventh consecutive year, demonstrating our dedication to reducing our environmental footprint. Our commitment to sustainable infrastructure is evident in our portfolio of green buildings, with 29.5 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 kgCO₂e/m², 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' climate action beyond carbon neutrality, addressing systemic rural challenges and contributing to a more resilient and inclusive low-carbon economy.

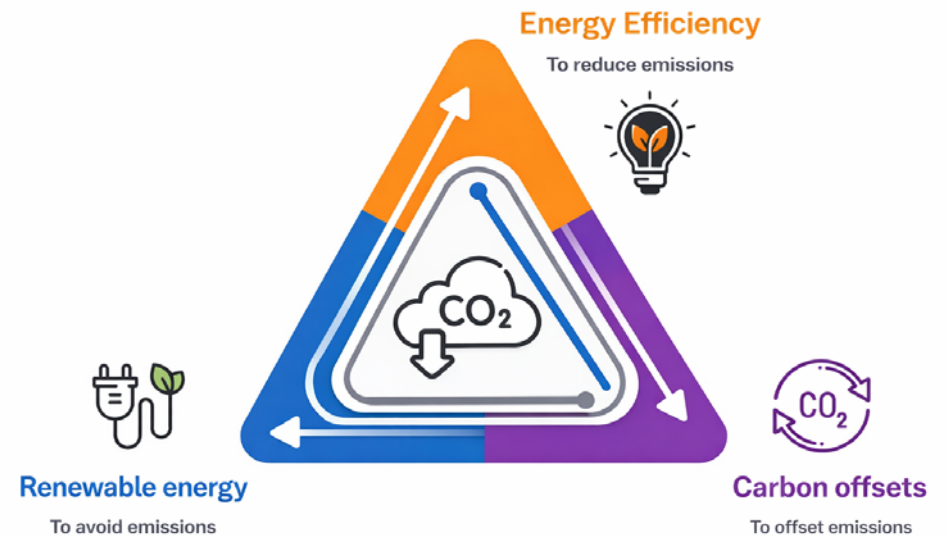
In Fiscal 2017, Infosys introduced an internal carbon price to make more informed decisions on investments in clean technologies, lower carbon solutions, renewable energy, and carbon offset projects to reduce/offset its carbon footprint across significant operations.

Our Implicit carbon price is derived from actual investments and verified emission reductions delivered through decarbonization initiatives, making it performance-based and operationally relevant.

Our methodology uses a Marginal Abatement Cost Curve (MACC) framework to evaluate the cost-effectiveness of decarbonization levers across Scope 1, Scope 2, and material Scope 3 emissions. The levers assessed for the analysis span both operational and value-chain measures, including energy and fuel switching, efficiency improvements, electrification of equipment, renewable energy procurement, and demand-side reductions (e.g., business travel and employee commuting optimization), as well as relevant upstream and downstream interventions.

To estimate a portfolio-level implicit carbon price, lever-level abatement costs are aggregated using an abatement-weighted approach, such that measures with larger abatement potential have proportionally greater influence on the overall price. Based on this aggregation, the resulting implicit price is USD 22.7 per tCO₂e, reflecting initiatives covering Scope 1, Scope 2, and material Scope 3 emissions.

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. **We have initiated the process of aligning to 1.5°C**

Infosys has committed to become **Climate Positive in 2030**

Infosys is a signatory to **RE100**

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.

Infosys has continued to scale its enterprise-wide deep green retrofit program across existing campuses, systematically upgrading legacy infrastructure to enhance energy and water efficiency. These retrofits span high-impact interventions such as HVAC optimization, lighting and UPS upgrades, intelligent building management systems, and water-efficient fixtures and recycling systems. Supported by data-driven monitoring, automation, and machine learning, these initiatives have significantly improved building performance—contributing to reductions in electrical load and resource consumption. In parallel, water-focused retrofits—including rainwater harvesting, condensate recovery, smart metering, and advanced sewage treatment and reuse systems—have enabled 100% wastewater recycling and minimized freshwater demand, reinforcing Infosys' leadership in resource-efficient infrastructure.

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 are integrated into our approach to supply chain and value chain management as part of our broader decarbonization strategy. In line with evolving climate disclosure expectations, climate-related considerations are assessed in the context of transition risks and opportunities that may affect our operations, procurement processes, and wider value chain over the short, medium, and long term.

Within our supply chain, the direct climate impact associated with most service-based and people-based suppliers is currently assessed as relatively low. Nevertheless, we continue to strengthen procurement and supplier engagement practices to support our climate ambitions and broader environmental objectives. Our approach includes supplier alignment with applicable environmental and product stewardship standards, including REACH and RoHS, as well as the promotion of energy-efficient equipment certified under Energy Star. We also support sustainable operations through the use of green-certified products and ongoing evaluation of opportunities to reduce emissions and resource consumption across operational activities. This approach is consistent with the principles underpinning supplier environmental assessment and ongoing supply chain monitoring reflected in GRI Standards, including guidance relevant to supplier environmental assessment.

We further engage with equipment and infrastructure providers to encourage the development and deployment of lower-carbon technologies where feasible. These efforts support implementation of our ESG Vision 2030 and contribute to embedding sustainability considerations into procurement and operational decision-making. In this context, supplier engagement is viewed not only as a compliance mechanism, but also as an enabler of transition planning and operational efficiency.

Across our broader value chain, we leverage digital solutions and green engineering capabilities to support low-carbon transformation across our campuses and client-facing offerings. Our campuses are designed and operated to high standards of energy and water efficiency, and they serve as test beds for scalable sustainability interventions. Initiatives such as the Sustainability Practice Unit (SPU) contribute to decarbonization through technology-enabled models that support resource efficiency, operational resilience, and climate transition outcomes across internal operations and client solutions. This reflects our focus on climate-related opportunities within the value chain, including those associated with innovation, efficiency, and the scaling of lower-carbon solutions.

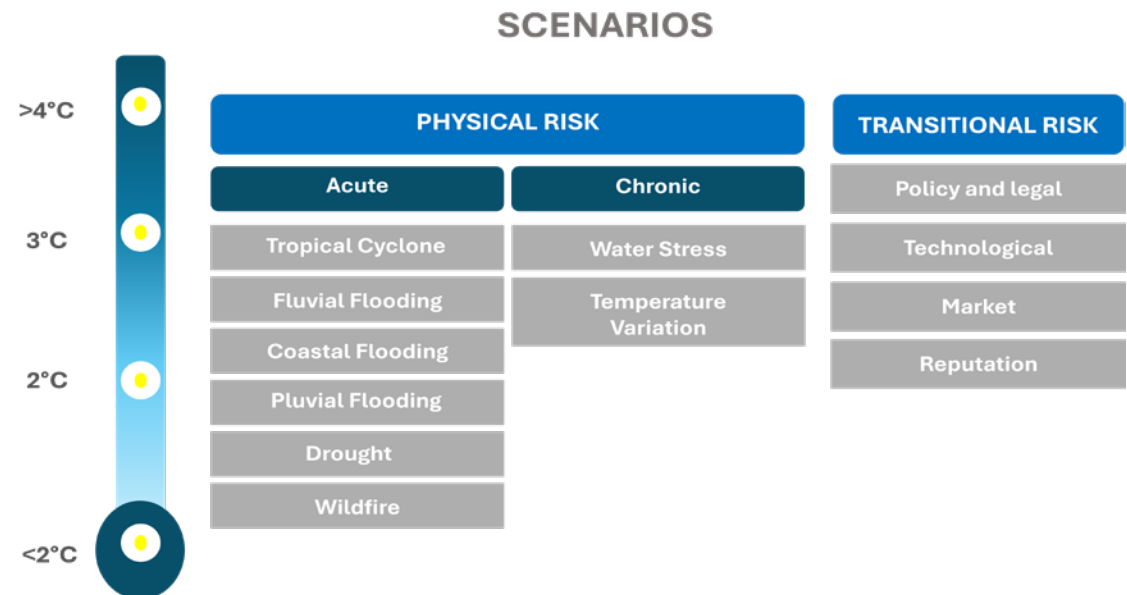
Climate Risk Assessment

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.



ANNEXURE 3

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

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		
NZE 2050	< 10	< 10
APS 2050		
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

ANNEXURE 3

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		
NZE 2050	< 10	< 10
APS 2050		
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, 81.8% of our Indian operations were powered by renewable electricity in FY26. 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

ANNEXURE 3

Reputational 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	77	30
NZE 2050	98	35
APS 2050	146	23
STEPS 2050	195	15

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 sufficient progress towards them.

The company may face a deminished stakeholder confidence due to misalignment between expectations and demonstrated outcome. Any failure to achieve these targets may impact our reputation and lead to 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

ANNEXURE 3

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.

ANNEXURE 3

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

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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 62.4 MWp of installed capacity and procurement of green power, company consumed 176 million kWh of renewable electricity in FY 26, avoiding 123,779 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 Fiscal 2026, Infosys renewable energy consumption was 176 million kWh of electricity, meeting 81.8% of its electricity requirements in India, significantly reducing our carbon footprint and improving energy resilience.

ANNEXURE 3

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 (2.5x 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: Infosys has over 84% its offices which are certified to the highest level of green building certification, 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.

ANNEXURE 3

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 has over 84% its offices which are certified to the highest level of green building certification, adoption of ultra-efficient architectural design, passive cooling, energy-efficient HVAC systems, extensive retrofitting of older buildings with energy-efficient systems. 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 integrated into the overall risk management process of Infosys as operational risks and assessed using our Enterprise Risk Management (ERM) framework. Risk management at Infosys encompasses all areas, including first, second, and third lines of defence. This helps to ensure the comprehensive evaluation of the climate change risks at the company.

ERM Framework Overview

Our Enterprise Risk Management (ERM) framework is developed by incorporating the best practices based on COSO and ISO 31000 and then tailored to suit our unique business requirements. It enables the achievement of our strategic objectives by identifying, analyzing, assessing, mitigating, monitoring and governing any risks or potential threats to these objectives.

The systematic and proactive identification of risks, and mitigation thereof, enables our organization to boost performance with effective and timely decision-making. Strategic decisions are taken after careful consideration of primary risks, secondary risks, consequential risks, and residual risks. The ERM function also enables effective resource allocation through structured qualitative and quantitative risk impact assessment and prioritization based on our risk appetite, which is defined through the ERM framework. Our ERM framework also enables the identification of underlying opportunities during risk assessment, which are then further evaluated and actionized by the business. Our ERM framework encompasses all of the Company’s risks – strategy and strategy execution; operational; legal and compliance risks. Any of these categories can have internal or external dimensions. Hence, appropriate risk indicators are used to identify these risks proactively.

Refer to Page 161 - 163 of IR for integrated 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 probability or likelihood of occurrence and the severity of impacts using a 4-point scale across multiple areas. For example, a risk that is “almost certain” probability and has a “Critical” impact (>2% on revenue) would be considered substantive, requiring immediate management attention. In this risk assessment matrix, higher weightage is given to risks with both a high likelihood/ probability (3 or 4) and severe impact (High or Critical). Thresholds are reviewed periodically and updated based on recent assessments, organizational changes, market developments, etc.



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

International frameworks—including TCFD, CDP, SASB, COSO 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 as operational risks and the risk assessment is guided by our business strategy, sustainability policy, and enterprise risk management (ERM) framework. As part of the risk assessment, severity of impacts and likelihood or probability of the risks materializing are assessed using a four-point scale, and risks are then categorized into four categories for prioritization based on the risk score.

Our ERM framework has also defined a process to identify, assess, plan, and monitor risks emerging from internal and external environment which enables the Company to build and maintain resilience in uncertain times. The process includes horizon scanning and SWOT analysis, which cover political, economic, social, technology, legal and environmental aspects. We have a dedicated in-house compliance team working together with external partners to monitor changes to the regulatory landscape applicable to our business. We have implemented comprehensive compliance framework, policies, controls and programs to identify changes to regulatory landscape, assess their impact and implement appropriate actions.

Risk Prioritization, Treatment, Mitigation and Control implementation

Once risk assessment is performed, risks are presented by business in the risk governance forums and proposal for risk remediation are presented. Risk mitigations are prioritized in the order of risk criticality starting with critical, high and medium risks. Low impact is the default risk appetite for all risks, supported by impact definitions, robust preventive, detective, and corrective controls, and strong governance mechanisms to manage risks and ensure residual risk exposures remain within acceptable limits. We take cognizance of risks emanating internally or externally and their cumulative impact while framing our risk responses. As part of the risk response, the business may decide to avoid the risk by refraining from the activities that causes the risk, accept the risk, reduce the severity or probability of risks by implementing mitigation measures, escalate the risks to senior management for guidance, share the risks, exploit the opportunities arising out of risk or watch & watch the risk until more clarity emerges on the potential impacts to our business.

This approach enables the management to make informed decisions based on understanding of risk-return implications and potential trade-offs. 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 assessment of physical risks involves evaluating the threats and vulnerabilities posed by extreme weather events, using a quantitative scale to determine probability and severity of impact. The results of this risk-based approach helps management to take risk informed decisions supported by implementing preventive, detective 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.

The systematic and proactive identification of risks, and mitigation thereof, enables our organization to boost performance with effective and timely decision-making. Strategic decisions are taken after careful consideration of primary risks, secondary risks, consequential risks, and residual risks.

ANNEXURE 3

Risk Monitoring & Reporting

Cross-functional teams are formed to implement mitigation actions. Mitigation actions are continuously monitored and reported to the management on a periodic basis. The effectiveness of mitigation plan is monitored through KPIs and current risk ratings. Internal audit reviews various risks and controls on a periodic basis to assess the effectiveness of the risk management process and reports independently.

Risk Governance & Continuous Improvement

We have implemented an 8-layered governance structure that provides open forums for risk discussions at various levels. The top risks at the company level are reported to the executive leadership through various councils, including the Operational Risk Council (ORC) and the Legal & Compliance Risk Council (LCRC). The key risks are presented to the Risk Management Committee (RMC) of the Board on a quarterly basis.

The Company conducts maturity assessment of the ERM process on a periodic basis by an independent external agency. The recent maturity assessment was conducted in March 2024. The Company conducts maturity assessment of the ERM process on a periodic basis by an independent external agency. The recent maturity assessment was conducted in March 2024.

Risk Identification:

Identification of climate-related risks and opportunities through a cross-functional assessment, guided by frameworks, TCFD, SASB, and led by climate change experts.

Risk Governance & Continuous Improvement:

An 8-layer governance structure ensures oversight, regular reporting to leadership, and ongoing ERM maturity enhancement through independent assessments.



Monitoring & Reporting:

Cross-functional teams continuously track mitigation effectiveness through KPIs, audits, and periodic reporting to management.

Risk Assessment & Prioritization:

Climate risks are embedded in enterprise risk processes, evaluated for likelihood and impact using structured, strategy-aligned ERM methodologies.

Risk Prioritization, Treatment, Mitigation and Control Implementation:

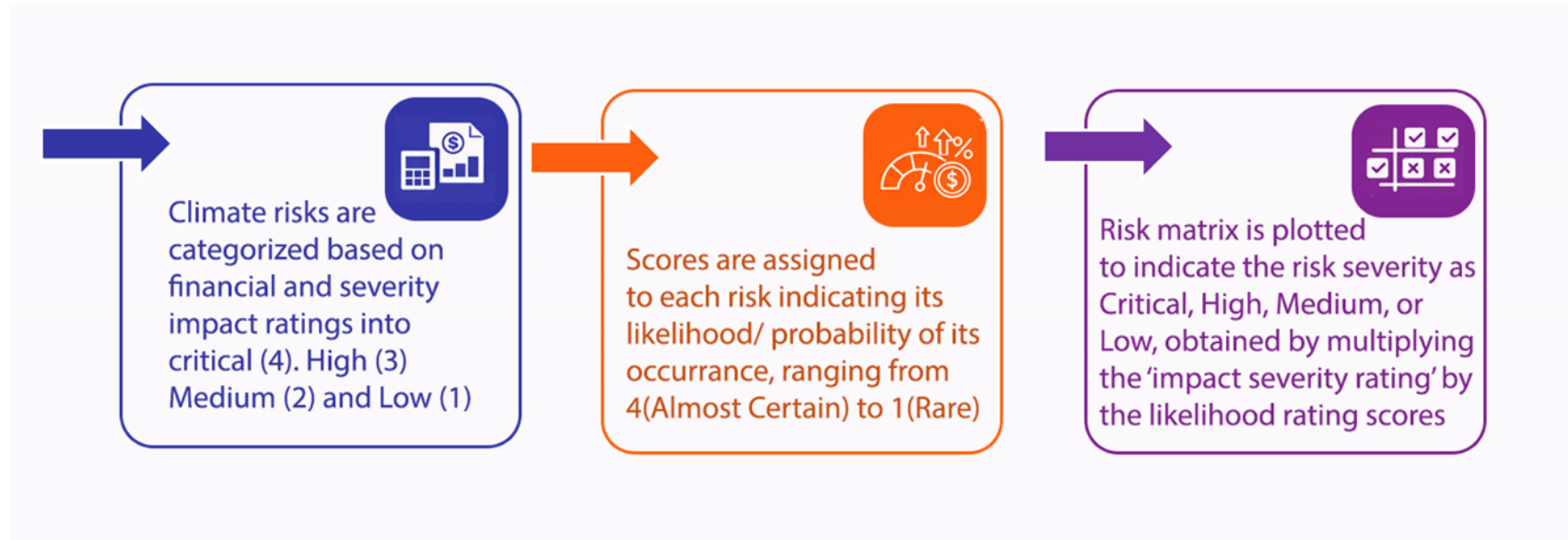
Risks are prioritized by criticality and managed through informed responses and layered controls to maintain exposures within acceptable limits.

ANNEXURE 3

Risk Quantification

Infosys has developed comprehensive quantitative and qualitative impact definitions to support the risk assessment process. As part of risk assessment, we take aggregated and cumulated view of risks to estimate its overall impact which helps to prioritize mitigation actions. We leverage a range of internal and external inputs, including industry benchmarks, market trends, etc., to ensure a comprehensive assessment of climate risks.

This 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

In the pursuit of our goal to tackle climate-change and achieve Climate Positive by 2030, 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 2026



Climate Change

- Maintaining carbon neutrality across Scope 1, 2 and 3 emissions every year
- Reducing absolute scope 1 & 2 greenhouse gas (GHG) emissions by **90%**
- Reducing absolute Scope 3 GHG emissions by 40%
- Engaging clients on climate actions through our solutions

- Carbon neutral across Scope 1, 2 and 3 emissions
- Reduced Scope 1 and 2 GHG emissions by **71.22%** as against the 2020 baseline
- Reduced absolute Scope 3 emissions by **45.14%** as against the 2020 baseline
- 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
- We embarked on water positive/neutral certification based on NITI Aayog water neutrality guidelines and achieved Scope 1 certification at nine of our campuses in India – Chennai Mahindra City, Chennai Sholinganallur, Trivandrum, Mysore, Hyderabad SEZ, Hyderabad STPI, Chandigarh, Bhubaneswar SEZ, and Bhubaneswar STPI in FY26.



Waste

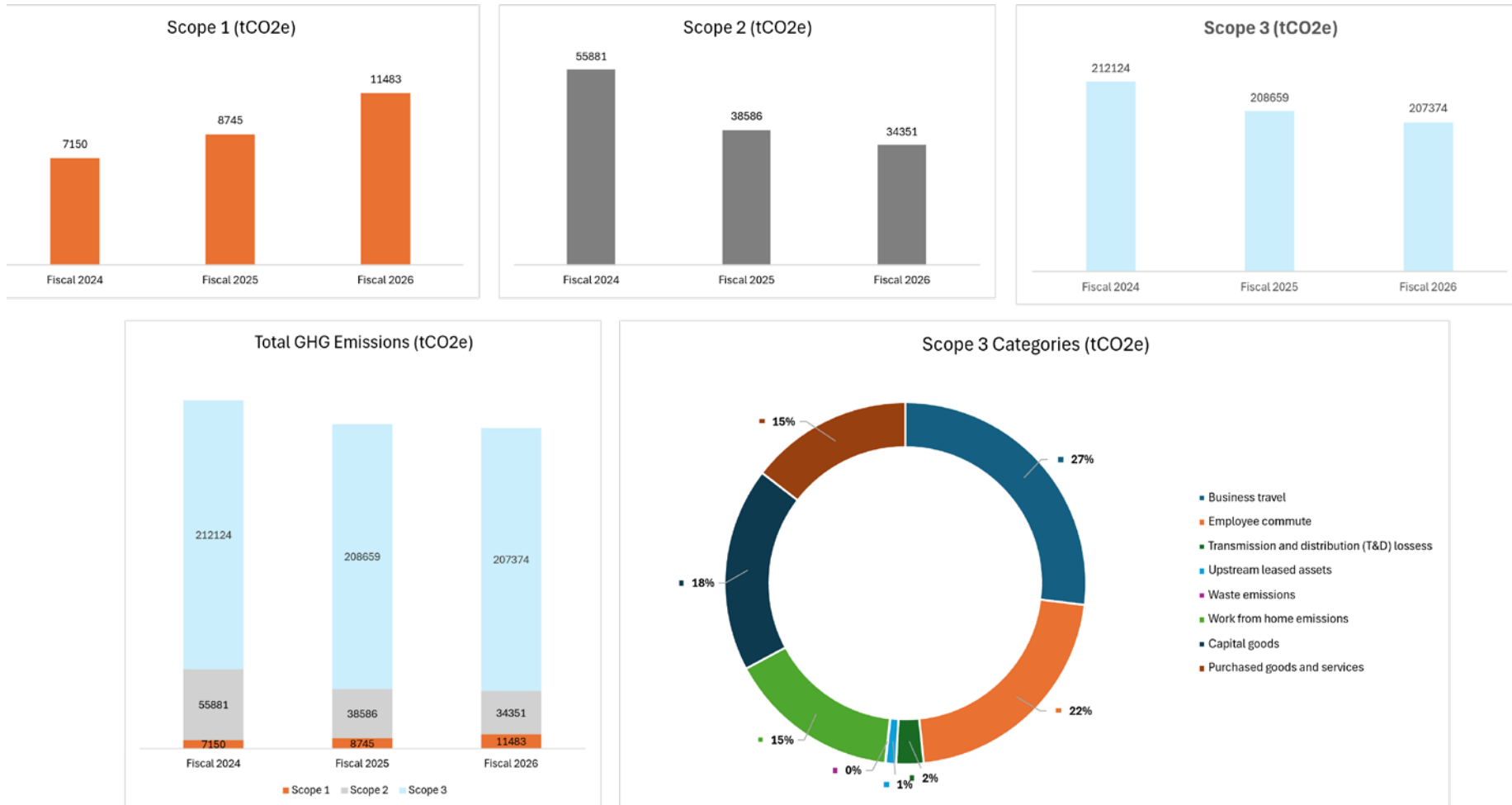
- Ensuring **zero waste** to landfill

- Diverted **99%** of waste from landfill

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

Particulars	[In US\$ million]		
	Fiscal 2026	Fiscal 2025	Fiscal 2024
Direct economic value generated	20,579	19,653	19,074
Revenues	20,158	19,277	18,562
Other income ⁽¹⁾	421	376	512
Economic value distributed	23,089	19,944	19,742
Operating costs	5,116	4,967	4,678
Employee wages and benefits ⁽³⁾	10,628	9,903	9,981
Payments to providers of capital ⁽²⁾	4,139	2,416	1,777
Payments to governments (total taxes paid)	3,131	2,584	3,237
Community investments	75	74	69
Economic value retained ⁽⁴⁾	(2,510)	(291)	(668)

Notes

(1) Includes interest income (pre-tax) of \$41Mn and \$38Mn for FY'26 and FY'25 respectively. This is on account of orders received under sections 250 and 254 of the Income Tax Act, 1961 for certain assessment years.

(2) Includes payment of dividend for all three fiscals and amount paid on buyback of equity shares of US\$2,006 for fiscal 2026 funded through accumulated reserves.

(3) Includes the effect of the provisions of the Labour Codes notified by the Government of India on November 21, 2025, resulted in an increase in gratuity liability, a defined benefit plan (arising out of past service cost relating to plan amendment) and compensated absences by \$143 million, as recognized in the Consolidated Statement of Comprehensive Income.

(4) Calculated as 'Direct economic value generated less economic value distributed'

Refer to our financial statements in the Annual Report and Form 20F for further details

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 2026, 2025 and 2024 is as follows:

Region	As on March 31, 2026			As on March 31, 2025			As on March 31, 2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
India	1,66,584	1,09,570	2,76,154	1,64,758	1,05,738	2,70,496	1,61,214	1,04,118	2,65,332
APAC	8,066	6,613	14,679	7,810	6,462	14,272	7,204	5,780	12,984
Americas	13,333	7,989	21,322	13,277	8,178	21,455	14,173	8,735	22,908
EMEA	10,986	5,453	16,439	11,401	5,954	17,355	10,080	5,936	16,016
Total	1,98,969	1,29,625	3,28,594	1,97,246	1,26,332	3,23,578	1,92,671	1,24,569	3,17,240

Scope : Infosys Group

Role-wise permanent employee distribution 2026, 2025 and 2024 is as follows:

Role	As on March 31, 2026			As on March 31, 2025			As on March 31, 2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Junior	51,073	47,630	98,703	61,837	52,898	1,14,735	71,039	59,265	1,30,304
Middle	1,08,289	71,368	1,79,657	98,126	63,938	1,62,064	86,831	56,878	1,43,709
Senior	39,607	10,627	50,234	37,283	9,496	46,779	34,801	8,426	43,227
Total	1,98,969	1,29,625	3,28,594	1,97,246	1,26,332	3,23,578	1,92,671	1,24,569	3,17,240

ANNEXURE 4

Age-wise permanent employee distribution 2026, 2025 and 2024 is as follows:

Age	As on March 31, 2026			As on March 31, 2025			As on March 31, 2024		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<=30 years	91,928	74,708	1,66,636	94,833	74,932	1,69,765	96,374	77,252	1,73,626
31-50 years	97,845	52,471	1,50,316	94,532	49,262	1,43,794	89,272	45,271	1,34,543
>= 50 years	9,196	2,446	11,642	7,881	2,138	10,019	7,025	2,046	9,071
Total	1,98,969	1,29,625	3,28,594	1,97,246	1,26,332	3,23,578	1,92,671	1,24,569	3,17,240

Labour Practices

Workforce Breakdown: Gender

	Fiscal 2026 (%)	Fiscal 2027 (Target)
Women in total workforce	39.5	39.5
Women in all management positions	35.7	36
Women in junior management positions	48.3	49
Women in top management positions	21.2	21.5
Women in revenue-generating management roles	35.3	35.5
Women in STEM-related positions	39.1	39.5

Leadership Diversity

Metric Description	Fiscal 2026	Fiscal 2025	Fiscal 2024
Percentage of women within the organization's board	22.2*	22.2	22.2

*As on April 23, 2026, our Board is represented by 30% women leaders, 50% of foreign nationals, age ranging from 61 years to 73 years with expertise in financial, global business, leadership, technology, mergers and acquisition, Board service, strategy, sales and marketing, Environmental, Social and Governance (ESG), risk and cybersecurity and other domains, which ensures that Infosys retains its competitive advantage.

Performance Management

Category	Eligible employees for performance and career development*		
	Total	Men	Women
Junior	75,147	38,044	37,103
Middle	1,53,749	91,702	62,047
Senior	45,938	36,217	9,721
Total	2,74,834	1,65,963	1,08,871

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

ANNEXURE 4

Gender Pay Indicators

Employee Level	Fiscal 2026		Fiscal 2025	
	Average Salary (US\$)		Average Salary (US\$)	
	Men	Women	Men	Women
Executive level (base salary only)	2,12,055	1,98,211	2,08,637	2,14,060
Executive level (base + cash incentives)	3,57,220	3,41,385	3,52,327	3,66,947
Management level (base salary only)	48,763	36,562	50,065	38,165
Management level (base + cash incentives)	55,246	40,347	56,229	41,800
Non-management level (base salary only)	11,209	10,236	11,113	10,572

Note: Fiscal 2026 figures have been translated at an exchange rate of INR 88.57 per USD, while Fiscal 2025 figures have been translated at an exchange rate of INR 84.56 per USD

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	2,69,163	100	24,736	100
Health care	2,69,163	100	24,736	100
Disability and invalidity coverage	2,69,163	100	24,736	100
Parental leave	2,69,163	100	24,736	100
Retirement provision	2,69,163	100	24,736	100*
Stock options	2,69,163	9	24,736	24

Note:1) Benefits are offered to all employees, however benefits are extended to employees who opt or subscribes to it.

*F1/J1 Visa holder are not eligible for FICA contribution

ANNEXURE 4

Annual Total Compensation Ratio

Particular	Fiscal 2026	Fiscal 2025
Ratio of total annual compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual)	313	316

Particular	Ratio/Percentage
The percentage increase in remuneration of the highest paid individual in the organization	2.25%
The percentage increase in the Median annual total compensation for all employees (excluding highest paid individual)	2.98%
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)	0.75

*Note: Other than permanent employees (Contract staff)/Non-Guaranteed Hours employees are excluded
Designation of the highest paid individual is Chief Executive Officer and Managing Director. Retiral Benefits and perquisite value of stock incentives are excluded in the above computation.*

Human Rights

Human Rights Assessment

Category	% Assessed in Last 3 Years	% with Risks Identified	% of Risks Mitigated
Own Operations	100	0	0
Contractors and Tier- I Suppliers	91.64	0	0
Joint Ventures	0	0	0

ANNEXURE 4

Trainings conducted

Role-wise training distribution for 2026 and 2025 is as follows:

Role	Fiscal 2026								
	Employee Strength*			Training hours			Average training hours		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Junior	56,455	50,264	1,06,719	1,06,66,275	1,03,38,034	2,10,04,309	188.9	205.7	196.8
Middle	1,03,208	67,653	1,70,861	85,82,585	54,67,781	1,40,50,366	83.2	80.8	82.2
Senior	38,445	10,062	48,507	15,13,618	3,88,647	19,02,265	39.4	38.6	39.2
Total	1,98,108	1,27,979	3,26,086	2,07,62,478	1,61,94,462	3,69,56,940	104.8	126.5	113.3

Note: *Average headcount of Fiscal 2025 and Fiscal 2026 is considered for calculations

Role	Fiscal 2025								
	Employee Strength*			Training hours			Average training hours		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Junior	60,551	61,969	1,22,520	68,99,159	55,29,294	1,24,28,453	113.9	89.2	101.4
Middle	77,156	75,181	1,52,337	56,58,961	33,28,957	89,87,918	73.3	44.3	59.0
Senior	22,855	22,149	45,003	11,17,590	2,86,572	14,04,162	48.9	12.9	31.2
Total	1,60,562	1,59,298	3,19,860	1,36,75,710	91,44,823	2,28,20,533	85.2	57.4	71.3

Note: *Average headcount of Fiscal 2024 and Fiscal 2025 is considered for calculations

Human Capital Management

Training and Development Inputs

Description	Fiscal 2026	Fiscal 2025
Average hours of training per FTE	113.3	71.3
Average amount spent on training per FTE (INR)	38,750	27,775

ANNEXURE 4

New employee hiring

Age-wise employee hiring rate for permanent employees 2026 and 2025 is as follows:

Age	Fiscal 2026					Fiscal 2025				
	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total
<=30 years	30,693	41.8	23,244	31.6	53,937	30,205	41.8	20,401	28.3	50,606
31-50 years	12,090	16.5	5,893	8.0	17,983	13,903	19.3	6,542	9.1	20,445
>= 50 years	1,221	1.7	371	0.5	1,592	910	1.3	252	0.4	1,162
Total	44,004	59.9	29,508	40.1	73,512	45,018	62.3	27,195	37.7	72,213

Region-wise employee hiring rate for permanent employees 2026 and 2025 is as follows:

Region	Fiscal 2026					Fiscal 2025				
	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total	Men	Rate of hiring(%)	Women	Rate of hiring(%)	Total
Americas	3,473	4.7	1,926	2.6	5,399	3,638	5.0	1,940	2.7	5,578
APAC	2,741	3.7	2,133	2.9	4,874	2,937	4.1	2,524	3.5	5,461
EMEA	1,888	2.6	896	1.2	2,784	3,838	5.3	1,901	2.6	5,739
India	35,902	48.8	24,553	33.4	60,455	34,605	47.9	20,830	28.9	55,435
Total	44,004	59.9	29,508	40.1	73,512	45,018	62.3	27,195	37.7	72,213

Hiring

Description	Fiscal 2026	Fiscal 2025
Total New Employee Hires	73,512	72,213
% of Open Positions Filled by Internal Candidates	60	59
Average Hiring Cost per FTE (INR)*	85,094	81,778

*The Average hiring cost is subject to annual variation, influenced by factors such as the specific skillsets required, prevailing market demand, and the geographic region in which the recruitment activities are conducted.

Human Capital Return on Investment

Description	Fiscal 2026	Fiscal 2025
Total Revenue Mn USD(A)	20,158	19,277
Total Operating Expenses Mn USD(B)	1,994	1,801
Total Employee related expenses Mn USD(C)	10,882	10,165
HROI (A-(B-C))/C	2.7	2.7
Total Employees	3,28,594	3,23,578

Employee turnover

Age-wise employee turnover rate for permanent employees 2026 and 2025 is as follows:

Age	Fiscal 2026					Fiscal 2025				
	Men	Turnover rate (%)	Women	Turnover rate (%)	Total	Men	Turnover rate (%)	Women	Turnover rate (%)	Total
<=30 years	12,657	17.6	7,394	13.4	20,051	12,902	17.6	8,429	14.9	21,331
31-50 years	6,978	9.3	3,258	9.0	10,236	8,263	11.7	3,779	11.4	12,042
>= 50 years	473	7.8	86	7.6	559	456	8.7	105	10.4	561
Total	20,108	13.2	10,738	11.6	30,846	21,621	14.5	12,313	13.6	33,934

Region-wise employee turnover rate for permanent employees 2026 and 2025 is as follows:

Region	Fiscal 2026					Fiscal 2025				
	Men	Turnover rate (%)	Women	Turnover rate (%)	Total	Men	Turnover rate (%)	Women	Turnover rate (%)	Total
Americas	1,484	13.4	677	11.0	2,161	1,477	13.2	739	11.6	2,216
APAC	578	15.2	288	14.5	866	579	15.0	321	16.2	900
EMEA	637	9.3	215	10.5	852	642	10.4	251	13.0	893
India	17,409	13.3	9,558	11.6	26,967	18,923	14.8	11,002	13.7	29,925
Total	20,108	13.2	10,738	11.6	30,846	21,621	14.5	12,313	13.6	33,934

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

Employee Turnover Rate

Description	Fiscal 2026
Voluntary Employee Turnover Rate (%)	12.6

Trend of Employee Wellbeing

Core Focus	Fiscal 2026	Fiscal 2025	Fiscal 2024	Target Fiscal 2027
Employee Satisfaction	79	77	80	75
Data coverage (% Survey Response Rate)	45	46	46.9	45

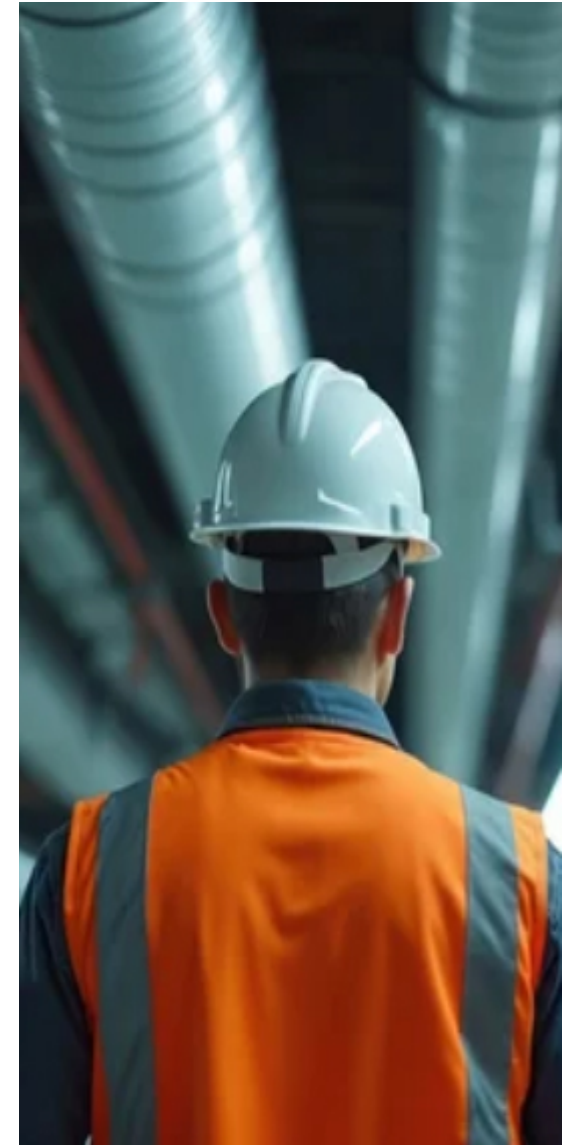
ANNEXURE 4

Occupational Health and Safety

Details	Fiscal 2026				Fiscal 2025			
	Employee		Other than permanent employees		Employee		Other than permanent employees	
	Number	Rate	Number	Rate	Number	Rate	Number	Rate
Fatalities	0	NA	0	NA	0	NA	1	0.029
High-consequence, work-related incidents	0	NA	0	NA	0	NA	0	NA
Recordable injury rate (as per IS 3786 code)	17	0.066	22	0.616	15	0.077	8	0.233
Recordable Injury rate (as per GRI standards)	17	0.013	22	0.123	15	0.015	8	0.046
Number of hours worked	25,59,79,014		3,56,78,162		19,26,82,914		3,43,99,920	

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 or during commute using company provided transport. For other than permanent employees, 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 13 vendor / visitor incidents reported, of which 11 were minor and 2 were near misses. Vendors and visitors are temporary, hence are not considered under rate computation.
- 5) In Overseas 24 incidents were reported of which 19 were minor and 5 were near misses. Working hours information is not available and hence they are not included in rate computation.
- 6) In construction 65 incidents were reported, of which 1 was fatal and 35 were minor and 29 near misses.
- 7) Recordable incidents for other than permanent employees include slips / trips, falling / flying objects, in-campus transport, chemical splashes, shifting/lifting, sharp objects, operations and maintenance.
- 8) Recordable incidents for employees include slips/trips, in-campus transport, exposure to hot water, company provided transport
- 9) Injury rates have been computed based on total number of people injured for Fiscal 26 and restated for Fiscal 25. Note that Incident rate was being reported earlier where number of lost time incidents were accounted.



ANNEXURE 4

Occupational Health and Safety

Absentee Rate

Metric Description	Fiscal 2026	Fiscal 2025	Fiscal 2024	Target Fiscal 2027
Employees (% of total Days scheduled)	0.0009	0.0072	0.00029	0
Data coverage (as % of Employees)	100	100	100	100
Total recordable work-related injuries	39	23	23	0

Customer Relations

Customer Satisfaction Measurement

Metric Description	Fiscal 2026	Fiscal 2025	Fiscal 2024	Target Fiscal 2027
% of customers satisfied	91	90	88	90
Data coverage (%)	86	74	73	80

Responsible Supply Chain

Supplier Sustainability Indicators

Metric Description	Fiscal 2026	Fiscal 2025
Suppliers signed supplier code of conduct (%)	100	100
Suppliers with contracts including environmental, labor & human rights clauses (%)	100	100
Suppliers that underwent sustainability assessment (%)*	91.6	85.8
Assessed suppliers engaged in corrective actions (%)	0.5	2.0
Buyers trained on sustainable procurement (including social & environmental issues) (%)	100	100

*% of value chain partners (by value of business done with such partners) that underwent sustainability assessments.

ANNEXURE 4

Freedom of Association and Collective Bargaining

Employees covered under collective bargaining agreements (CBA) globally, as on March 31, 2026

Operating Location	Total no. of employees as on March 2026	No. of employees covered under CBA
European Union*		
Spain	189	142
Italy	10	10
Sweden*	417	154
Croatia*	100	91
France	570	570
Germany*	3774	74
Belgium*	740	290
Romania	991	991
Malta*	12	10
Brazil	658	657
Total	7,461	2,989

(*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.

Collective Bargaining Coverage

Metric Description	Fiscal 2026	Fiscal 2025	Target Fiscal 2027
Associates in Europe covered under CBAs (%)	34.28	34.62	34.28
Overall % of associates in independent Trade Unions / WCs / CBAs (Global)	0.91	0.84	0.91

Communication of critical concerns

Refer to Section A Q25 of Business Responsibility and Sustainability Report(BRSR) in the Integrated Annual Report (IAR).

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

Refer to Principle 5 (P5) - E6,E7 of Business Responsibility and Sustainability Report (BRSR) in the Integrated Annual Report (IAR).

ANNEXURE 4

Human Rights Assessment

Our multi layered assessment and assurance approach reinforces the Company’s commitment to respecting human rights and advancing responsible and sustainable supply chain practices and aligned to the requirements of BRSR and the GRI Standard.

Framework and alignment

A. BRSR

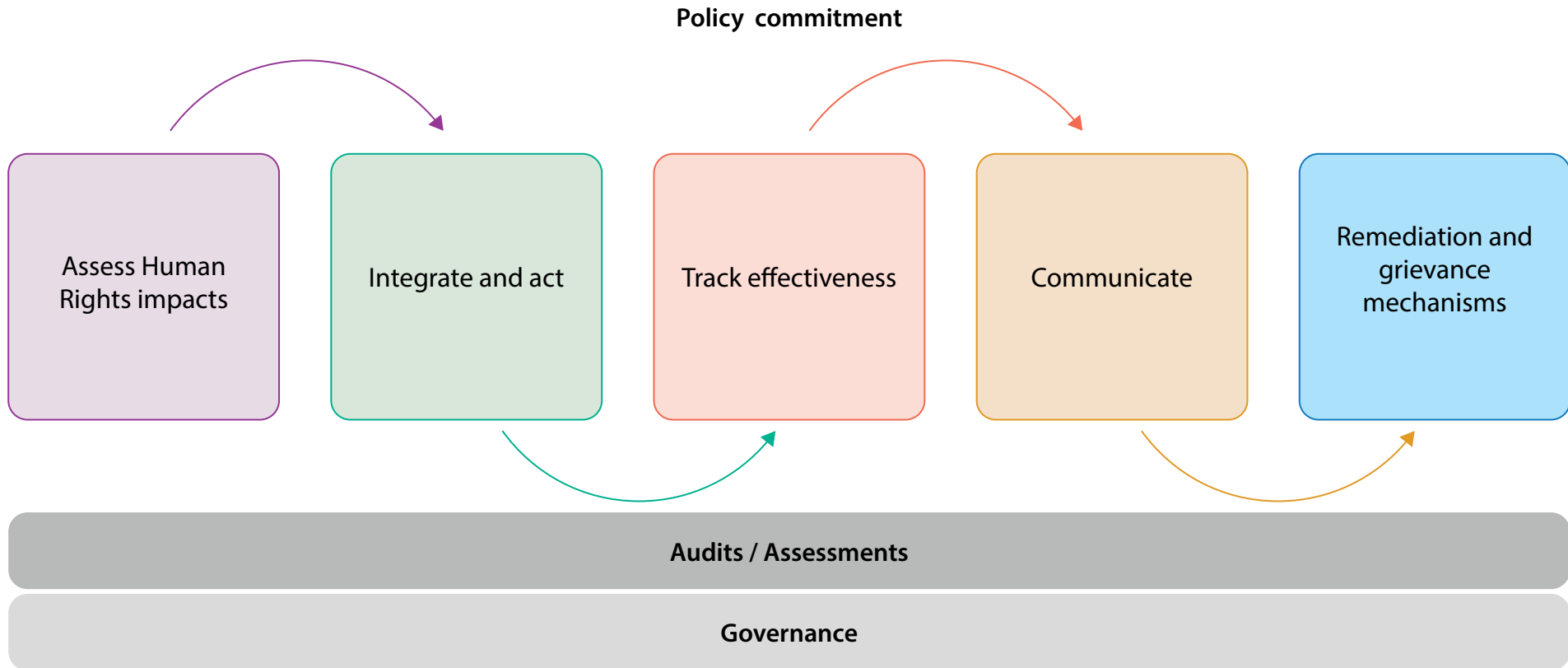
BRSR Principle / Indicator	Requirement	Assurance mechanism
Principle 5	Businesses should respect and promote Human Rights	Corporate & DC-level Human Rights assessments; CCAT-led supplier assessments using Infosys Internal Assessment Framework
Essential Indicator 6	Assessment of human rights risks	Internal audit reports; CCAT assessment reports
Essential Indicator 8	Supply chain due diligence	Dow Jones due diligence by Procurement
Essential Indicator 9	Complaints & grievance mechanisms	ASHI (sexual harassment cases), HEAR (other work-related grievances) and Pulse (employee feedback) mechanisms review; audit observations
Leadership Indicator	Risk mitigation & remediation	Actions tracked with Procurement, Personnel & Administration (P&A), Facilities, Recruitment teams and Audit Committee
Assurance	Independent assurance	Client-led third-party audits; ISO 45001 external certification audits

B. GRI Standards

GRI Standard	Disclosure requirement	Assurance mechanism
GRI 401 – Employment	Employment practices and workforce stability	HR policies; internal assessment reports
GRI 402 – Labor / Management Relations	Worker representation and engagement	Pulse survey outcomes; grievance mechanism reviews
GRI 403 – Occupational Health & Safety	Employee health, safety and well-being	ISO 45001 certification audits; internal assessments
GRI 404 – Training and Education	Training and capability building	Training records; policy artefacts (where applicable)
GRI 405 – Diversity and Equal Opportunity	Equal opportunity and inclusion	HR policies; internal audit evidence
GRI 406 – Non-discrimination	Incidents of discrimination and mitigation	ASHI (Sexual harassment) and HEAR (other work related) grievance data; audit observations
GRI 406 – Non-discrimination	Incidents of discrimination and mitigation	ASHI (Sexual harassment) and HEAR (other work related) grievance data; audit observations
GRI 407 – Freedom of Association and Collective Bargaining	Respect for freedom of association	Statutory and labour compliance reviews
GRI 408 – Child Labor	Prevention of child labour	Corporate and supplier policy artefacts
GRI 409 – Forced or Compulsory Labor	Prevention of forced labour	Internal Human Rights assessments; Internal & external supplier assessments
GRI 410 – Security Practices	Human rights training for security personnel	Policies and procedures (where applicable)
GRI 411 – Rights of Indigenous Peoples	Protection of indigenous peoples’ rights	Social risk assessments

ANNEXURE 4

Human Rights Due Diligence at Infosys



“Human Rights Due Diligence – An ongoing risk management process that a reasonable and prudent Enterprise needs to follow in order to identify, prevent, mitigate and account for how it addresses its adverse Human Rights Impacts.”

– UN OHCHR

ANNEXURE 4

Human Rights due diligence approach – Assess, Integrate & Act, Track Effectiveness, Communicate, Remedy

Structural element as per our working system	Assess (Identify & assess)	Integrate & Act (Prevent/mitigate)	Track (Effectiveness)	Communicate (Know & show)	Remedy (Access to remedy)
Automation / controls “by design” in HR systems Pay grids & approvals; leave & attendance; performance management; approvals/exception handling; analytics for trends/hotspots/ outliers	Data-driven risk sensing (hotspots/outliers) informs prioritization	Embeds requirements into day-to-day decision workflows; triggers interventions & escalations	Produces monitoring data; supports KPIs, trend analysis, closure tracking	Inputs to disclosures/assurance narratives via system evidence	Supports case handling evidence trails; enables timely corrective actions
BPHR (Business Partner HR) Embedded support, risk sensing, early escalation; dotted-line to business	Captures on-ground signals; supports identification of people risks	Integrates findings into people processes; drives early action/escalation	Monitors execution & closure within units; informs governance reviews	Feeds internal reporting to leadership forums	Routes concerns to appropriate channels; supports non-retaliation & fairness
PULSE employee survey (“listening channel”) Trends, hotspots, themes	Incorporates affected stakeholder perspectives into assessments	Informs preventive actions (policy/process tweaks; resourcing)	Continuous monitoring & trend analysis in governance forums	Evidence base for internal communication and “know & show” narratives	Surfaced issues can be routed to grievance channels where needed
Resolution Hubs (grievance resolution mechanism) HEAR; ASHI; multi-channel reporting; layered investigations; UNGP 29–31 criteria review	Grievance themes/hotspots feed back into risk assessment & prioritization	Corrective actions; preventive control redesign based on recurring themes	Volumes, themes, time-to-resolution, closure quality monitored	Demonstrates access mechanisms in disclosures; communicates pathways	Primary remedy channel (provide/cooperate in remedy; leverage where linked)
Governance forums / risk councils / Board oversight Three lines of defense; escalation to executive/Board	Reviews salient risks & assessment outputs; prioritization decisions	Approves/steers mitigation plans; assigns owners & timelines	Reviews indicators, hotspots, CAPA closure, audit outcomes	Enables structured internal reporting; supports external reporting readiness	Ensures remedy pathways are resourced & operating; oversight of closure
Internal controls, periodic reviews & training/enablement Behavioral campaigns; trainings; policy compliance reviews	Helps surface risk areas through review findings & participation signals	Prevention lever (awareness; policy/process enforcement; third-party enablement)	Training completion/effectiveness; review outcomes; recurrence tracking	Supports “know & show” through documented programs	Non-retaliation reinforcement; supports fair outcomes and corrective actions
Internal controls, periodic reviews & training/enablement Behavioral campaigns; trainings; policy compliance reviews	Risk profiling & periodic assessments/audits identify salient supplier risks	Capability building; CAPA; leverage/escalation; suspension/disengagement	CAPA effectiveness; re-assessment outcomes; audit re-testing	Supports “know & show” through documented programs	Uses leverage to enable remedy and prevent recurrence where directly linked
Internal audit / external assurance	Findings inform risk landscape & priority gaps	Drives remediation plans and control strengthening	Independent testing; re-testing; effectiveness validation	Assurance supports credible external communication	Verifies remedy closure quality & systemic fixes
Heightened HRDD triggers (change events) New geographies; subcontracting; high-risk suppliers; elevated-risk engagements; new facilities; M&A	Triggers deeper impact assessments and stakeholder engagement	Strengthens controls and mitigation plans for elevated risk contexts	Enhanced monitoring during/after change events	Targeted stakeholder communication where heightened risks exist	Ensures remedy readiness during high-risk transitions
Public reporting (BRSR/GRI/sustainability disclosures)	Reflects identified salient issues and reported risks	Discloses actions and controls for prevention/mitigation	Reports indicators, progress, outcomes where appropriate	Primary “communicate” mechanism	Discloses access to grievance channels and remedy approach

ANNEXURE 4

Environment

Performance across energy, emissions, water and waste

Overall electricity consumption

Electricity source (kWh)	Fiscal 2026	Fiscal 2025	Fiscal 2024
Grid	5,45,33,629	5,83,49,203	8,69,31,025
Captive DG Power	23,63,392	28,45,871	21,09,888
Renewable ⁽²⁾	17,68,44,184	16,17,80,838	13,49,31,331
Total ⁽¹⁾	23,37,41,205	22,29,75,912	22,39,72,244

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 13,39,329 kWh

Electrical Energy Intensity for Fiscal 2026 is 11.6 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 5,04,70,676 kWh

Energy consumption in GJ

The table below provides our consolidated energy consumption in GJ.

Energy (within the organization, in GJ)	Fiscal 2026	Fiscal 2025	Fiscal 2024
Grid electricity (non-renewable source)	1,96,321	2,10,057	3,12,952
Electricity from renewable source	6,36,639	5,82,411	4,85,753
Fuel (HSD, diesel, petrol, PNG and Biogas)	54,233	57,966	40,743
Total	8,87,193	8,50,434	8,39,448

Energy Intensity for Fiscal 2026 is 44.01 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⁾	42,500
Hyderabad	8,803
Bengaluru	2,123
Chennai	1,924
Mysuru	1,348
Pune	1,315
Mangaluru	1,231
Jaipur	1,000
Thiruvananthapuram	840
Bhubaneswar	612
Indianapolis, US	272
Chandigarh	203
Indore	190
Kolkata	60
Total	62,420

⁽¹⁾ Outside campus

ANNEXURE 4

GHG emissions

Source of emissions	GHG emissions (tCO ₂ e)		
	Fiscal 2026	Fiscal 2025	Fiscal 2024
Scope 1⁽¹⁾	11,483	8,745	7,150
Scope 2 (Market - Based)⁽²⁾	34,351	38,586	55,881
Total - Scope 1 + 2	45,834	47,331	63,031
Scope 1+2 intensity (tCO ₂ e per US \$ million)	2.27	2.46	3.40
Y-o-Y reduction of Scope 1+2 intensity(%)	7.39	27.69	12.93
Scope 3			
Business travel	55,825	72,680	61,764
Employee commuting ⁽³⁾	44,495	36,741	23,397
Transmission and distribution (T&D) losses ⁽⁴⁾	5,053	5,555	8,395
Upstream leased assets ⁽⁵⁾	1,948	1,462	1,170
Waste generated in operations	87	85	507
Work from home emissions	31,889	41,394	54,009
Capital goods	37,879	21,453	31,495
Purchased goods and services ⁽⁶⁾	30,198	29,289	31,387
Total - Scope 3⁽⁶⁾	2,07,374	2,08,659	2,12,124
Total Scope 1+2+3⁽⁶⁾	2,53,208	2,55,990	2,75,155

Scope 2 (Location - Based): 1,45,604 tCO₂e

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 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 commuting emissions reported include data for owned locations, which forms a significant portion of our employee base.

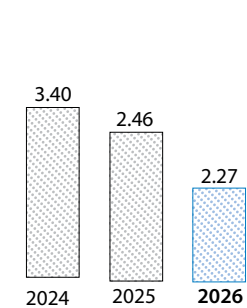
(4) T&D losses includes all offices in India and overseas offices where bill is available

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

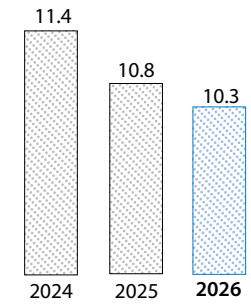
(6) Purchased goods and services has been introduced in Fiscal 2026. Corresponding emissions of Fiscal 2025 and Fiscal 2024 have been included and restated.

Emission intensity:

Scope 1+2 (tCO₂e/US\$ million revenue)



Scope 3 (tCO₂e/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 ₂ e)
Energy efficiency retrofits in our buildings	2,04,005	145
Renewable energy generation and procurement	17,68,44,184	1,23,779

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. The projects have undergone performance monitoring audits, and the credits have been verified and issued on the Gold Standard Carbon Registry. From these projects 1,85,132 credits are retired towards meeting carbon neutrality.

Project type	GS ID(URL)	Project name on Gold Standard	Credits Generated	Credits Retired for Fiscal 2026
Household Biogas - Savayava Krushi Parivara	10710	Promotion of clean cooking solutions in rural India by Infosys – VPA 1	85,648	1,426
Household Biogas - Yuva Rural Association	11722	Promotion of clean cooking solutions in rural India by Infosys – VPA 2	1,52,206	67,418
Household Biogas - Sistema Bagalkot	12360	Promotion of clean cooking solutions in rural India by Infosys – VPA 3	64,577	14,826
Household Biogas - SKG Sangha	1015	Ramanagara Biogas Project, version 02; 10th November 2010	45,795	
Improved Cook Stove - Udaipur Urja 2.0	1021	Improved Woodstoves in Udaipur - Helping Women and Environment	34,864	
Improved Cook Stove - Udaipur Urja 3.0	11855	Improved Woodstove Project 2 in Udaipur	77,496	38,211
Improved Cook Stove - Udaipur Urja 5.0	12448	Improved Woodstove Project 3 in Udaipur	22,982	
Improved Cook Stove - Earthfit MH 2	11424	The Breathing Space Improved Cooking Stoves Programme, India – VPA No. 16 Envirofit	1,07,533	32,719
Improved Cook Stove - Earthfit MH 3	11424			
Improved Cook Stove - Global Himalayan Expedition	11947	Cookstove Distribution by Infosys in Meghalaya	57,207	30,532
Total			6,48,308	1,85,132



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, R404A, R417A, R123 and HFO-1233zd(E). 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 2026		Fiscal 2025		Fiscal 2024	
	Total ODS consumption in kg	CFC11 equivalent	Total ODS consumption in kg	CFC11 equivalent	Total ODS consumption in kg	CFC11 equivalent
R22	101	5.56	150.3	8.27	293	17.60
R407C	306	0	210	0	183	0
R410A	2,224.44	0	1,110.07	0	916	0
R134A	1,290	0	1,018.88	0	945	0
R404A	3.80	0	1.3	0	5	0
R32	13.40	0	20.10	0	20	0
R417A	4.25	0	-	-	-	-
R123	32	0.64	-	-	-	-

Note: The ODP of R407C, R404A, R410A, R134A R32 and R417A is zero. The ODP of R22 is 0.055. The ODP of R123 is 0.02

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 2025-26.



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.

Sources of freshwater	Water consumption (kl)	
	Fiscal 2026	Fiscal 2025
Third-party water supply⁽¹⁾		
Municipal ⁽²⁾	13,90,044	13,94,471
Private providers	2,21,586	2,58,874
Groundwater	65,517	52,332
Rainwater	2,81,568	2,77,911
Total fresh water	19,58,716	19,83,588

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 for all locations except for offices in USA. The consumption for US offices is computed as a product of occupancy and per capita of Indianapolis.

During this year, Infosys has not received any grievances from local communities regarding the water. The details of water stress zones and withdrawals are available in BRSR. We have evaluated water stress zones in line with CGWA Guidelines for India locations and WRI Aqueduct for overseas locations. Based on the classification as per CGWA we have considered Overexploited and Critical. As none of our locations fall under Critical category only overexploited is reported. Based on classification as per WRI Aqueduct we have considered Extremely High and High under our water stressed locations.

Note : Consumption for Infrastructure development during the year is 44,952 kL of which 3,457 kL is recycled water.

Grey Water procured during Fiscal 2026 was 1,66,715 kL

Waste Disposal		Fiscal 2026	Fiscal 2025	Disposal method
Hazardous waste				
Waste residue containing oil	T	2.390	2.530	Incineration
Waste residue containing oil	T	0.520	0.764	Recycling / Other recovery operations
E-waste	T	639.375	421.497	Recycling / Other recovery operations
E-waste	T	0.005	0.923	Landfill / TSDF Landfill
Biomedical waste (including sanitary waste)	T	97.613	69.930	Incineration
Biomedical waste (including sanitary waste)	T	1.262	0.099	Recycling/Other recovery operations
Biomedical waste (including sanitary waste)	T	0.023	0.012	Landfill / TSDF Landfill (White Category)
Used oil	T	25.764	33.893	Recycling / Other recovery operations
Used oil	T	1.607	1.390	Incineration
Used oil	T	0.000	0.002	Landfill / TSDF Landfill
Used oil	T	0.000	1.080	Other disposal operations
Batteries (including DG batteries)	T	127.372	111.650	Recycling / Other recovery operations
Batteries (including DG batteries)	T	0.000	1.005	Other disposal operations
Batteries (including DG batteries)	T	0.000	0.203	Incineration
Batteries (including DG batteries)	T	0.000	2.537	Landfill / TSDF Landfill
Radio active waste	T	1.070	0.120	Recycling
Paint residues / Oil Sludge	T	0.223	0.650	Incineration
Discarded containers	T	18.952	12.722	Recycling / Other recovery operations
Discarded containers	T	0.307	11.590	Incineration
Chimney Soot	T	0.000	1.374	Incineration
Other hazardous waste	T	6.661	0.000	Recycling
Other hazardous waste	T	0.400	0.000	Incineration
Other hazardous waste	T	6.658	0.000	Landfill / TSDF Landfill
Total hazardous waste	T	930.202	673.971	



ANNEXURE 4

Waste	Unit	Fiscal 2026	Fiscal 2025	Disposal method
Non-hazardous waste				
Food	T	2,392.154	1,702.958	Recycling / Other recovery operations
Food	T	0.000	11.958	Other disposal operations
Food	T	17.910	0.635	Landfill
Paper	T	625.349	553.121	Recycling / Other recovery operations
Paper	T	2.568	1.188	Landfill / TSDF Landfill
Metal	T	759.748	1,012.904	Recycling / Other recovery operations
Wood	T	416.977	414.810	Recycling / Other recovery operations
Wood	T	0.000	1.310	Other disposal operations
Plastic	T	137.083	118.887	Recycling / Other recovery operations
Plastic	T	0.257	0.025	Landfill / TSDF Landfill
Glass	T	168.152	65.600	Recycling / Other recovery operations
Glass	T	0.000	0.326	Other disposal operations
Thermocol/ styrofoam	T	6.385	3.500	Recycling / Other recovery operations
Thermocol/ styrofoam	T	0.788	0.422	Incineration
Thermocol/ styrofoam	T	0.000	0.036	Other disposal operations
Rubber	T	10.298	8.198	Recycling / Other recovery operations
Rubber	T	1.155	0.000	Incineration
Textile Wastes	T	13.268	11.835	Recycling / Other recovery operations
Textile Wastes	T	0.000	0.062	Other disposal operations
Textile Wastes	T	0.080	0.012	Landfill
Kitchen Oil	T	7.108	5.201	Recycling / Other recovery operations
Kitchen Oil	T	0.000	0.013	Other disposal operations
Garden waste	T	4,321.644	4,110.60	Recycling / Other recovery operations
Garden waste	T	0.000	61.050	Other disposal operations

Mixed waste	T	667.788	609.680	Recycling / Other recovery operations
Mixed waste	T	90.917	41.680	Landfill
Mixed waste	T	0.000	111.660	Other disposal operations
Sludge	T	1,712.399	1,130.160	Recycling / Other recovery operations
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	2.360	0.850	Recycling / Other recovery operations
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	0.065	18.970	Incineration
Glass wool / Rock wool/ Insulation Foam Sheet - Tile	T	4.396	3.820	Landfill / TSDF Landfill
C&D	T	3,569.128	935.830	Recycling / Other recovery operations
C&D	T	0.000	46.830	Landfill
C&D	T	0.000	0.183	Other disposal operations
C&D	T	72.280	0.000	Incineration
Other Waste Total	T	537.093	31.021	Recycling / Other recovery operations
Other Waste Total	T	0.002	0.354	Landfill
Other Waste Total	T	0.000	0.154	Incineration
Total non hazardous waste	T	15,537.352	11,015.842	-

Note:

(1) Other recovery operations includes Co - processing

(2) Recycling include Composting, Reuse, Refurbish, and Resold.

(3) Total quantum of C&D waste from our infrastructure development during the year was 740.968 T

Waste diverted from disposal

Total Non-Hazardous waste in T	Onsite	3,582.885
	Offsite	11,764.049
Total Hazardous waste in T	Onsite	0.000
	Offsite	820.976

Note: The waste directed to disposal comprising 190.418 T of non-hazardous waste and 109.226 T of hazardous waste are treated offsite

Remarks (Includes Food waste, Paper and cardboard, Kitchen oil, Garden waste, Sludge)

ANNEXURE 4

Sustainability Revenues

EU Taxonomy

Climate Change Mitigation

Cloud service management

Migrating applications and infrastructure to the cloud is far more than an IT transformation—it is a strategic enabler of sustainability and business resilience. Cloud adoption drives measurable reductions in carbon emissions, energy consumption, and e-waste, while strengthening ESG governance, transparency, and reporting. At the same time, it builds a scalable, secure, and future-ready digital foundation for the enterprise.

Our interventions in this space focus on delivering tangible and long-term value. These include solutions designed to enable measurable reductions in carbon and energy usage, leveraging renewable-powered cloud infrastructure to lower overall emissions, and promoting lifecycle sustainability through optimized asset management and reduced e-waste.

In addition, we drive efficiency and resilience through modernized, cloud-native architectures that support business continuity and scalability. Our approach also considers workforce impact, ensuring that transformation is inclusive and aligned with evolving skills, roles, and ways of working.

Together, these initiatives help organizations transition toward a more sustainable, efficient, and future-proof operating mode.

EU Taxonomy

Climate Change Mitigation and Adaptation

Energy transition

Infosys Energy Transition Services provide , digital platforms, utility solutions and energy optimization advisory solutions to help organizations transition to a low-carbon or net zero economy. As a digital orchestrator, Infosys delivers end to end solution like Energy as a Service or other bespoke solutions around renewable adoption, optimized energy management, sustainable transportation, and modernized grid resilience including microgrids and supporting distributed power generation. These services empower enterprises to reduce their carbon footprint while streamlining operations and driving sustainable business performance.

Sustainability services

Infosys Sustainability Services helps enterprises embed sustainability into core operations through advisory, digital platforms, and implementation support.

The key service offerings include ESG strategy & reporting, decarbonization, sustainable value chains, green IT, and sustainable finance. The core value of our services is delivered through helping our customers with faster and more accurate ESG reporting, automated data collection, finance-grade data management, improved audit readiness. Green IT services deliver a scalable future-ready architecture with optimized carbon footprint, while smart building services help focus on the environment footprint of buildings from energy, waste and water optimization perspective. We help our customers with not only accurate ESG data reporting but also with better visibility into sustainability performance and goal setting for ongoing optimization.

	Fiscal 2026	Fiscal 2025
Sustainability Revenue (%)	36	35

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, 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 for all locations except for offices in USA. The consumption for US offices is computed as a product of occupancy and per capita of Indianapolis. For locations where STP is not available 90% of total consumption is considered as discharge.

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 an 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

Energy consumption within Infosys operations comprises electricity and fuel-based sources. Electricity is sourced from both grid-based (non-renewable) and renewable sources. Fuel consumption includes high-speed diesel (HSD) used in diesel generators, diesel and petrol consumed in company-owned vehicles and landscaping equipment, piped natural gas (PNG) used for space heating, and biogas utilized in food courts.

Energy data is consolidated from respective sources and standardized using appropriate unit-specific conversion factors. All energy consumption is reported in gigajoules (GJ).

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 (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF₆) 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, R417A, R123 and HFO-1233zd(E). 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 – SF₆ in electrical circuit breaks

Some of the electrical breakers installed in Infosys campuses contain SF₆, which might be refilled during the course of maintenance. The information on the quantity of SF₆ 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 IPCC Sixth Assessment Report.

ANNEXURE 5

Fugitive emissions – CO₂ in fire extinguishers

The CO₂ used for fire extinguishers are included in this category. The total weight (in kg) of the CO₂ refilled during service is captured from the service reports. This consolidated quantity of CO₂ is used for GHG computation.

Scope 2

This category includes emissions from the generation of purchased electricity consumed across all company operations. Electricity for Infosys operations is primarily sourced from government agencies and other utility providers. For offices in India, owned offices overseas, and certain leased offices overseas where electricity bills are available, electricity consumption is recorded based on actual billing data. For overseas leased offices where electricity billing data is not available, electricity consumption is estimated using the Energy Performance Index (EPI) method by applying appropriate EPI values to the corresponding operational area.

Scope 2 emissions (location-based) include emissions from grid electricity consumption and renewable electricity sources, including renewable energy wheeled from offsite solar power plants, green power procured via Distribution Company (DISCOMs), and renewable energy procured through Power Purchase Agreements (PPAs).

Scope 2 emissions (market-based) reflect electricity consumption adjusted for contractual renewable energy procurement. Renewable electricity sources, including offsite solar power (wheeled), green power from DISCOMs, and renewable energy procured through PPAs, are treated as having zero emissions, in accordance with the GHG Protocol Scope 2 Guidance.

Emissions are calculated using the latest grid emission factors published by the Central Electricity Authority (CEA) for India and country-specific emission factors sourced from respective government agencies and other reliable databases for overseas operations.

Both methods are disclosed to provide a comprehensive representation of emissions associated with purchased electricity.

Scope 3

Category 1: Purchased goods and services

(Relevant and reported)

Prior to Fiscal 2026, emissions related to Purchased Goods and Services (PGS) was not accounted separately to avoid potential double counting with other Scope 3 categories. From Fiscal 2026 onwards, Infosys has decided to report this considering changing business situations with respect to software procurement, availability of secondary emission factors and evolving best practices for value chain emissions reporting.

Purchased Goods and Services emissions comprise upstream, cradle-to-shelf greenhouse gas emissions associated with goods and services procured during the reporting year, excluding capital goods and other Scope 3 categories accounted for separately.

These emissions are derived from the Company's operational expenditure and cover emission-intensive purchases essential for business operations. Key categories include software for internal use, hosting and co - location services, software maintenance and support, facilities management and housekeeping, civil works, water procurement, maintenance of generators and electrical systems, IT hardware consumables, building repairs, printing and stationery, and logistics services such as courier and freight during the reporting period.

Emissions were quantified using a spend-based approach, depending on data availability and maturity. For Fiscal 2026, Purchased goods and services expenses has been adjusted for inflation as per the emission factors considered. The emission factors for Purchased Goods and Services were sourced from the U.S. Environmentally Extended Input-Output (EEIO) Supply Chain GHG Emission Factors database.

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. 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 2026, Capital goods expenses has been adjusted for inflation as per the emission factors considered. 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)

The Company has evaluated the inclusion of Well-to-Tank (WTT) emissions associated with oil and purchased electricity under Scope 3. Based on this assessment, such emissions are currently excluded from the reporting boundary, as they occur upstream in the value chain (including extraction, production, and transportation stages) and are outside the Company's influence.

These emissions have also been determined as not material to the Company's overall GHG inventory following a relevance and materiality assessment. Therefore, their exclusion is considered appropriate and consistent with maintaining a focused and decision-useful GHG inventory

ANNEXURE 5

boundary. Additionally, country-specific emission factors are not presently available. The Company will revisit their inclusion once country- and activity-specific data become available.

Category 4:

Upstream transportation and distribution

(Relevant and reported under category 1 & 2)

Emissions from purchased good and services as well as 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, travel through surface transportation, including trains, buses, cabs, and hotel accomodation 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) and hotel accomodation are based on the DEFRA emission factors.

Category 7:

Employee commuting

(Relevant and reported)

A comprehensive survey was conducted across all Infosys campuses to analyze employee commuting 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. Therefore, 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.

ANNEXURE 5

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 assets 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

(Not Relevant)

Infosys has included all its' investments in the disclosure boundary during Fiscal 2026

Others :

Work from home emissions (WFH)

(Relevant and reported)

In line with its hybrid working model, the company recognizes that a portion of its operational energy consumption and associated emissions occurs at employees' homes. To provide a more comprehensive accounting of its carbon footprint, these emissions have been included within the company's carbon neutrality commitments.

Given the absence of standardized methodologies for estimating WFH-related emissions, the company adopted a primary data-

driven approach. A global employee survey was conducted to assess typical energy usage patterns when employees are working from home. The survey captured the usage of key equipment and appliances, including company-provided laptops, lighting, fans, air conditioning, and heating systems.

Energy consumption was estimated by combining survey responses on usage duration with standard market-based power ratings for each appliance category. These estimates were then aggregated to determine average energy consumption per employee. Applicable emission factors were subsequently applied to calculate the associated greenhouse gas emissions from WFH activities. 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 CO₂ 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 ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Diesel – Company-owned vehicles	74.1	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Petrol – Company-owned vehicles	69.3	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Piped Natural Gas	56.1	tCO ₂ e / TJ	IPCC Sixth Assessment Report
Refrigerant – R22	1960	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R407C	1908	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R134A	1530	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R410A	2256	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R404A	4728	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R32	771	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R417A	2508	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant – R123	90.4	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Refrigerant - HFO-1233zd(E)	3.88	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Fire Extinguisher (CO ₂)	1.00	kg CO ₂ e / kg	IPCC Sixth Assessment Report
SF ₆	24300	kg CO ₂ e / kg	IPCC Sixth Assessment Report
Biogas	1.24	kg CO ₂ e / tonne	Latest applicable DEFRA value
Scope 2			
Electricity – India	0.710	kg CO ₂ e / kWh	CEA: CO ₂ Baseline Database for the Indian Power Sector – 2025
Electricity – USA	0.352	kg CO ₂ e / kWh	Latest applicable US EPA value
Electricity – China	0.663	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)
Electricity – Philippines	0.702	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)
Electricity – Australia	0.620	kg CO ₂ e / kWh	Latest applicable DCCEEW value
Electricity – Poland	0.643	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)
Electricity – United Kingdom	0.177	kg CO ₂ e / kWh	Latest applicable DEFRA value
Electricity – Malaysia	0.621	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)



ANNEXURE 6

Emission source	Emission factor	Unit	Reference
Electricity - Ireland	0.263	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)
Electricity - Mexico	0.419	kg CO ₂ e / kWh	Carbon Database Initiative (CaDI)
Scope 3			
Purchased Goods and Services – Software	0.080	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Hosting	0.093	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Electrical accessories	0.128	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – DG-Parts and accessories	0.152	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Battery	0.337	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Civil Works	0.224	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Paint	0.291	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Chemical	0.500	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Housekeeping items	0.355	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Apparel accessories	0.120	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Computer Peripherals	0.143	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Transportation of Office goods	0.595	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Postal and Courier	0.303	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Stationary Product	0.296	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Purchased Goods and Services – Printing Charges	0.236	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Buildings	0.224	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Land acquired	0.246	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Furniture & fixtures	0.240	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Vehicles	0.268	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Computer Equipment & software	0.058	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Office Equipment	0.246	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Leasehold Improvements	0.246	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Capital Goods – Plant & Equipment	0.184	kgCO ₂ e/2022 USD	US EPA Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
India – T&D losses	0.125	kgCO ₂ e/kWh	CEA: CO ₂ Baseline Database for the Indian Power Sector – 2025
USA – T&D losses	0.015	kgCO ₂ e/kWh	Latest applicable US EPA value
China – T&D losses	0.047	kgCO ₂ e/kWh	Carbon Database Initiative (CaDI)

ANNEXURE 6

Emission source	Emission factor	Unit	Reference
Australia – T&D losses	0.070	kgCO ₂ e/kWh	Latest applicable DCCEEW Value
Mexico – T&D losses	0.080	kgCO ₂ e/kWh	Carbon Database Initiative (CaDI)
Philippines – T&D losses	0.099	kgCO ₂ e/kWh	Carbon Database Initiative (CaDI)
Business Travel – Short haul - Business	0.112	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Short haul – Economy	0.074	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Short haul - First Class	0.112	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Short haul - Premium Economy	0.112	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Long haul - Business	0.201	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Long haul - Economy	0.069	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Long haul - First Class	0.277	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Long haul - Premium Economy	0.111	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – International - Business	0.187	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – International - Economy	0.064	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – International - First Class	0.258	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Premium Economy	0.103	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Rail - India	0.008	kgCO ₂ e/passenger.km	India GHG Program
Business Travel – Rail - Rest of the World (Domestic)	0.035	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Rail - Rest of the World (International)	0.004	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Bus – India	0.015	kgCO ₂ e/passenger.km	India GHG Program
Business Travel – Bus - Rest of the World	0.104	kgCO ₂ e/passenger.km	Latest applicable DEFRA value
Business Travel – Taxi - Diesel vehicles	74.1	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commuting – Local train	0.008	kgCO ₂ e/passenger.km	India GHG Program
Employee commuting – Metro	0.029	kgCO ₂ e/passenger.km	Emission related metro transport, TERI Report
Employee commuting – Auto Rickshaw	0.086	kgCO ₂ e/km	India GHG Program
Employee commuting – Bus	0.015	kgCO ₂ e/passenger.km	India GHG Program
Employee commuting – Taxi	0.131	kgCO ₂ e/km	India GHG Program
Employee commuting – CNG	56.1	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commuting - Diesel vehicles	74.1	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commuting - Petrol vehicles	69.3	kg CO ₂ e / kWh	IPCC Guidelines for National Greenhouse Gas Inventories

ANNEXURE 6

Emission source	Emission factor	Unit	Reference
Employee commuting – Diesel vehicles	74.1	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commuting – Petrol vehicles	69.3	tCO ₂ e / TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Employee commuting – Electric vehicles	0.710	kg CO ₂ e / kWh	CEA: CO ₂ Baseline Database for the Indian Power Sector – 2025
Work from home – India	0.710	kg CO ₂ e / kWh	CEA: CO ₂ Baseline Database for the Indian Power Sector – 2025
Work from home – Rest of the World	0.476	kg CO ₂ e / kWh	Derived from overseas emissions and electricity use.
Upstream leased assets – LPG	63.10	kgCO ₂ /TJ	IPCC Guidelines for National Greenhouse Gas Inventories
Upstream leased assets – Charcoal	112	kgCO ₂ /TJ	IPCC Guidelines for National Greenhouse Gas Inventories

Waste emission factors (kgCO₂e/tonne) and hotel emission factors (kg CO₂e/Room per night) are referred from Latest applicable DEFRA value

ANNEXURE 7

Governance

Board industry experience (based on the Global Industry Classification Standard (GICS) Level 1 sector – Information Technology)

Director name	Category	Independent	IT industry experience	Nature of experience
Nandan Nilekani	Non-Executive Chairman	No	Yes	Global IT leadership (Infosys)
D. Sundaram	Lead Independent Director	Yes	Yes	Technology-enabled enterprise leadership
Chitra Nayak	Independent	Yes	Yes	Digital platforms, enterprise technology
Michael Gibbs	Independent	Yes	Yes	Technology advisory/ investment
Diane Enberg Jurgens	Independent	Yes	Yes	CIO/CTO roles, enterprise IT leadership
Bobby Parikh	Independent	Yes	No	Financial services and investment banking
Govind Iyer	Independent	Yes	No	Financial strategy and corporate advisory
Nitin Paranjpe	Independent	Yes	No	Global consumer goods and FMCG leadership
Hélène Auriol Potier	Independent	Yes	No	Financial services, telecommunications, and governance

Methodology for Assessment of Industry Experience:

- This assessment includes only non-executive directors, excluding executive directors such as the CEO
- Industry experience is determined based on practical work experience (executive, consulting, academia, or research roles) aligned to the Information Technology sector (GICS Level 1)
- For directors with cross-sector experience, enterprise technology leadership roles (e.g., CIO/CTO positions) involving management of IT systems, digital transformation, and advanced technologies are considered relevant
- Experience derived solely from board memberships has not been considered

Material Issues and Metrics - Enterprise Value Creation

Material issue 1 - Climate Change

Impact	Business Case - Rationale for identifying risks / opportunity	Business Strategies - Approach to adapt or mitigate and report on progress	Target & Metrics	Target Year	Metric linked to executive compensation
Risk	Climate change risks are increasingly manifesting in our business as strategic, physical and transitional (market and compliance) risks, which if not managed adequately, can affect our operations, reputation and profitability.	Refer to environmental disclosures in ESG Report 2026 and ESG Databook 2026	<ul style="list-style-type: none"> Implement initiatives across Scope 1, 2 and 3 to reduce own carbon footprint and sequester more carbon from the atmosphere than our emissions, thereby going beyond net zero Reduce absolute Scope 1 and 2 GHG emissions by 90% Reduce absolute Scope 3 GHG emissions, across all applicable categories, by 40% Engage clients on climate action through our solutions Continue to be carbon neutral every year until 2030. 	2030	<p>The CEO has clearly defined ESG goals that are integrated into the organization’s strategic priorities and performance framework. These goals are systematically cascaded across business units, functions, and leadership levels, ensuring accountability and alignment throughout the organization. This structured deployment enables consistent execution of ESG commitments at all levels</p> <p>ceo-executive-employment-agreement2022.pdf</p>

Material issue 2- Facilitating best in class employee experience

Impact	Business Case - Rationale for identifying risks / opportunity	Business Strategies - Approach to adapt or mitigate and report on progress	Target & Metrics	Target Year	Metric linked to executive compensation
Risk	Inability to facilitate best-in-class employee experience may impact our ability to attract, hire, train, engage and retain talent	Refer to social disclosures in ESG Report 2026 and ESG Databook	Top employer each year in the regions we operate	2030	<p>Same as above</p> <p>ceo-executive-employment-agreement2022.pdf</p>

Material issue 3- Data privacy and information management

Impact	Business Case - Rationale for identifying risks / opportunity	Business Strategies - Approach to adapt or mitigate and report on progress	Target & Metrics	Target Year	Metric linked to executive compensation
Risk	Cyber attacks that breach our information network and / or failure to protect sensitive and confidential information of our stakeholders in accordance with applicable laws and contractual obligations may impact our operations, client satisfaction or result in significant regulatory penalties.	Refer to governance disclosures in ESG Report 2026 and ESG Databook	Be recognized as an industry leader in our information security practices	2030	<p>Same as above</p> <p>ceo-executive-employment-agreement2022.pdf</p>

ANNEXURE 7

Material Issues and Metrics - External Stakeholders

Material issue 1- Water

Stakeholder impacted - Community | Cause of impact - Operations, Products / Services /Supply Chain

Impact	Business Case - Rationale for identifying risks / opportunity	Business Strategies - Approach to adapt or mitigate and report on progress	Output Metrics	Impact Valuation	Impact Metric
Negative - Risk	Water is rapidly emerging as one of the most pressing sustainability challenges, influencing the global discourse on climate resilience, biodiversity, and human well-being.	By embedding the principles of conservation and reuse into every aspect of our operations, we aim to minimize water consumption and reduce dependence on freshwater sources.	% Waste water recycled Quantity of water sequestered.	Risk assessment enables Infosys to understand its water-related vulnerabilities while shaping a comprehensive response strategy that considers location-specific challenges with a long-term perspective. Our assessment framework includes hydrological and hydrogeological studies, climate-variability analysis, infrastructure resilience, and community impact. We assess water risks across our offices through CGWA guidelines for India and WRI Aqueduct for all overseas locations and implement actions that are operationally efficient and sustainable. By adopting a risk-to-response approach, we gain a more nuanced understanding of water risks and identify opportunities for value creation. Our water stewardship practices ensure that water is used in a socially equitable, environmentally sustainable, and economically responsible manner.	Maintain 100% waste water recycling. Reduce per capita fresh water consumption Sequester more water than we consume.

Material issue 2- Building responsible supply chains

Stakeholder impacted - Suppliers | Cause of impact - Operations, Products / Services /Supply Chain

Impact	Business Case - Rationale for identifying risks / opportunity	Business Strategies - Approach to adapt or mitigate and report on progress	Output Metrics	Impact Valuation	Impact Metric
Positive - Opportunity	Building responsible supply chains is important because it helps ensure ethical sourcing of materials, protects human rights, and promotes environmental sustainability. A responsible supply chain can enhance a company's reputation, reduce risks associated with unethical practices, and foster long-term business resilience. Additionally, it supports compliance with regulations and meets the growing expectations of consumers for transparency and social responsibility.	Refer to chapter on Building Responsible Supply Chains in ESG Report 2026 and ESG Databook	% suppliers trained on ESG % suppliers assessed on ESG	We have conducted over 1,100 assessments (virtual / onsite) across our supply chain partners to evaluate ESG performance and strengthen responsible sourcing. These assessments are aligned with globally recognized frameworks such as the Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), and the United Nations Principles for Responsible Investment (UN PRI), among others. The assessment framework also incorporates key expectations from the Infosys Supplier Code of Conduct, including labor practices; human capital and incident reporting and environmental practices.	97.19% 91.64%

ANNEXURE 8

GRI content index

Infosys' Integrated Annual Report 2025-26, 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 2026 against the GRI standard 2021 requirements:

Statement of use	Infosys Limited has reported in accordance with the GRI Standards for the period April 1, 2025 - March 31, 2026.				
GRI 1 used	GRI 1: Foundation 2021				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S)	REASON	EXPLANATION
General disclosures					
	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 Databook: Reporting Boundary			
	2-3 Reporting period, frequency and contact point	IR: BRSR : Section A - 9,12 ESG Report			
	2-4 Restatements of information	Restatements are reported as part of footnote under relevant KPIs,where applicable			
	2-5 External assurance	Page 167 IR: Independent Assurance Statement ESG Report: About the report ESG Databook: Independent Assurance Statement			
GRI 2: General Disclosures 2021	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 - Screening before empanelment			
	2-7 Employees	ESG Databook: 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 129 IR: Board committees as on March 31 2026 Page 130 - 144 IR: Corporate Governance Report- ESG Committee, Risk Management Committee, Cybersecurity Risk Sub-committee, Stakeholder Relationship Committee, Nomination and Remuneration Committee, Audit Committee, CSR Committee Page 20 - 26 IR: Infosys Board of Directors ESG Report : Corporate Governance Page 226 IR: Corporate Governance Report			



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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S)	REASON	EXPLANATION
General disclosures					
	2-10 Nomination and selection of the highest governance body	Page 126 IR: Corporate Governance Report- Key Board qualifications, expertise and attributes Page 127 IR: Corporate Governance Report- Selection & appointment of new directors			
	2-11 Chair of the highest governance body	Page 122 IR: Corporate governance report- Board as a trustee Page 125 IR: Corporate governance report-Responsible leadership ESG Report : Corporate Governance and size and composition of the board Page 20 - 26 IR: Infosys Board of Directors Page 120 - 123 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 other Committees IR: BRSR Principle 4 - E2 ESG Report : Materiality matrix and Double Materiality Assessment Page 137 IR: Corporate Governance Report : ESG Committee			
	2-13 Delegation of responsibility for managing impacts	ESG Report : ESG Committee Charter Page 137 IR: Corporate Governance Report : ESG Committee			
	2-14 Role of the highest governance body in sustainability reporting	ESG Report : ESG Committee Charter Page 137 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 20-26 IR: The Infosys Board of Directors Page 86 IR: Annexure 2			
	2-16 Communication of critical concerns	IR: BRSR Section A (25) Communication of critical concern ESG Databook : Communication of critical concerns			
	2-17 Collective knowledge of the highest governance body	Page 125, 126 IR: Corporate Governance Report ESG Report : ESG Committee Charter Page 20-26 IR: The Infosys Board of Directors			
	2-18 Evaluation of the performance of the highest governance body	ESG Report : ESG performance evaluation Page 145 IR: Corporate Governance Report : Board member evaluation			
	2-19 Remuneration policies	Page 145-147 IR: Corporate Governance Report- compensation paid to directors & executive leadership Nomination & Remuneration policy			
	2-20 Process to determine remuneration	Page 145-147 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)	REASON	EXPLANATION
General disclosures					
	2-21 Annual total compensation ratio	ESG Databook : 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 104 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 Databook: Collective bargaining agreements Supplier Code of Conduct			
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 Databook: Financial Performance Snapshot
	201-2 Financial implications and other risks and opportunities due to climate change	ESG Databook: Climate related disclosures
	201-3 Defined benefit plan obligations and other retirement plans	Page 287 IR: Employee benefits
	201-4 Financial assistance received from government	Page 359 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 94 IR: Annexure 6 – Annual report on CSR activities Infosys Foundation Report 2024-25
	203-2 Significant indirect economic impacts	Page 94 IR: Annexure 6 – Annual report on CSR activities Infosys Foundation Report 2024-25 Page 104 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

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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 76 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 Databook: Overall electricity consumption ESG Databook: Data computational methods ESG Databook: 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 Databook: Overall electricity consumption ESG Databook: Data computational methods ESG Databook: Emissions factors used IR: BRSR Principle 6 - E1			
	302-3 Energy intensity	ESG Databook: Overall electricity consumption ESG Databook: Data computational methods IR: BRSR Principle 6 - E1			
	302-4 Reduction of energy consumption	ESG Databook: Emission reduction initiatives ESG Databook: 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			

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Water and effluents

	303-2 Management of water discharge-related impacts	ESG Report: Conservation practices
	303-3 Water withdrawal	ESG Databook: Freshwater consumption ESG Databook: Data computational methods IR: BRSR - Principle 6 - E3
	303-4 Water discharge	ESG Databook: Data computational methods IR: BRSR - Principle 6 - E4
	303-5 Water consumption	ESG Databook: 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
	305-1 Direct (Scope 1) GHG emissions	ESG Databook: GHG Emissions ESG Databook: Data computational methods ESG Databook: Emissions factors used IR: BRSR Principle 6 - E7
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Databook: GHG Emissions ESG Databook: Data computational methods ESG Databook: Emissions factors used IR: BRSR Principle 6 - E7
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	ESG Databook: GHG Emissions ESG Databook: Data computational methods ESG Databook: Emissions factors used IR: BRSR Principle 6 - L2
	305-4 GHG emissions intensity	ESG Databook: Emission intensity ESG Databook: 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 Databook: Emission reduction initiative ESG Databook: Data computational methods IR: BRSR Principle 6 - E8
	305-6 Emissions of ozone-depleting substances (ODS)	ESG Databook: 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	IR : BRSR Principle 6 - E9
	306-4 Waste diverted from disposal	ESG Databook: Waste disposal IR: BRSR Principle 6 - E9
	306-5 Waste directed to disposal	ESG Databook: Waste 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 Databook: 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 Databook
	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 Databook: Occupational Health and Safety IR: BRSR Principle 3 - E11
	403-10 Work-related ill health	IR: BRSR Principle 3 - E11 ESG Databook : 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 Databook: 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

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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	Page 122, 123 IR: Board composition IR: BRSR Section A - 21 Page 20 -26 IR: 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 Databook: 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	ESG report: Security personnel

ANNEXURE 8

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

SASB Disclosure

SASB			
Topic	Disclosure	Description	
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	ESG Databook: Overall electricity 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 Databook: 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

SASB Disclosure

SASB			
Topic	Disclosure	Description	
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 Databook: Employee details and talent management
	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 Databook: 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

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 opportunities		
	(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 10

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

ANNEXURE 10

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 10

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 10

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

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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

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

Independent Assurance Statement

Deloitte Haskins & Sells LLP

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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 January 16, 2026 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 Company's Business Responsibility and Sustainability Report (the "BRSR" or the "Report") included within the Integrated Annual Report (the "IAR") and the Environment Social and Governance (the "ESG") Report (together the "Reports") of the Company for the year ended March 31, 2026. 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; and
- In case of Identified Sustainability Information other than the 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.

Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR and, therefore, do not express any opinion thereon.

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. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 (the "SEBI Master Circular");



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- 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.

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.



Independent Assurance Statement

Deloitte Haskins & Sells LLP

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

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 environment team, compliance team, 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.

8. Exclusions

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

- Operations of the Company other than Reporting Boundary set out in Question 13 of Section A: General Disclosures of the BRSR and about the report section of the ESG report, for the Identified Sustainability Information listed in Appendix I;
- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and



Deloitte Haskins & Sells LLP

- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. 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 27, 2026 thereon.

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.

10. 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, 2026 listed in Appendix I and presented in the Reports are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. 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/LW-100018)

Pratiq Shah
Partner

Membership No. 111850
UDIN: 26111850 KCT9463012

Place: Ahmedabad
Date: May 27, 2026

Independent Assurance Statement

**Deloitte
Haskins & Sells LLP**

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, B-9
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	GRI 3: Material Topics <i>Environmental specific topic standards</i>	3-1 to 3-3
11	GRI 302: Energy	302-1, 302-3, 302-4
12	GRI 303: Water and Effluents	303-3, 303-4, 303-5
13	GRI 305: Emissions	305-1 to 305-7
14	GRI 306: Waste	306-3 to 306-5
15	GRI 308: Supplier Environmental Assessment <i>Social specific topic standards</i>	308-1, 308-2
16	GRI 401: Employment	401-1 to 401-3
17	GRI 403: Occupational Health and Safety	403-1, 403-2
18	GRI 404: Training and Education	404-1 to 404-3
19	GRI 405: Diversity and Equal Opportunity	405-1
20	GRI 407: Freedom of Association and Collective Bargaining	407-1
21	GRI 410: Security Practices	410-1
22	GRI 414: Supplier Social Assessment	414-1, 414-2
23	GRI 418: 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.



Independent Assurance Statement

Deloitte Haskins & Sells LLP

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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 January 16, 2026, 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 Business Responsibility and Sustainability Report (the "BRSR" or the "Report") included within the Integrated Annual Report (the "IAR") and the Environment Social and Governance (the "ESG") Report (together the "Reports") of the Company for the year ended March 31, 2026. 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 the 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; and
- 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.
- Our limited assurance engagement was with respect to the year ended March 31, 2026, information only unless otherwise stated and we have not performed any procedures with respect to any other elements included in the BRSR and, therefore, do not express any opinion thereon.

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. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular"); and



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- GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as GRI Standards (the "GRI Standards").

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing 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.



Independent Assurance Statement

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

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 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. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- 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.



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8. Exclusions

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

- Operations of the Company other than Reporting Boundary set out in Question 13 of Section A: General Disclosures of the BRSR and about the report section of the ESG report, for the Identified Sustainability Information listed in Appendix I;
- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. 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, 2026 and presented in the Reports are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

10. 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: 26111850VTJOB63291

Place: Ahmedabad
Date: May 27, 2026

Independent Assurance Statement

**Deloitte
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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		
<i>Universal Standards</i>		
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
<i>Social specific topic standards</i>		
13	GRI 406: Non-discrimination	406-1



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