Date: July 27, 2026

To,

The Manager
Listing Department
National Stock Exchange of India Limited (NSE)
Exchange Plaza, 5th Floor
Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051
Symbol: SAGILITY

The Manager
Listing Department
BSE Limited (BSE)
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Scrip Code:544282

Dear Sir/Ma'am,

Subject: Business Responsibility and Sustainability Reporting

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for financial year 2025-26 ("FY 2026"), along with the Reasonable Assurance Report, provided by DNV Business Assurance India Private Limited, which also forms part of the Annual Report for FY 2026. This is for your information and record.

These documents are also being made available on the Company's website under Annual Report section at https://sagility.com/investor-relations/financial-summary/

This is for your kind information and record.

Thanking You,

For Sagility Limited

SATISHKUMAR SAKHARAYAPATTANA SEETHARAMAIAH
Digitally signed by SATISHKUMAR SAKHARAYAPATTANA SEETHARAMAIAH
Date: 2026.07.27 13:49:34 +05'30'

Satishkumar Sakharayapattana Seetharamaiah
Company Secretary & Compliance Officer
M. No: A16008

Encl: a/a

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. No.	Particulars	Details
1.	**Corporate Identity Number (CIN) of the Listed Entity**	L72900KA2021PLC150054
2.	**Name of the Listed Entity**	Sagility Limited (previously Sagility India Limited; earlier Sagility India Private Limited)
3.	**Year of Incorporation**	2021
4.	**Registered office address**	No. 23 & 24, AMR Tech Park, Building 2A, First Floor Hongasandara Village, Off Hosur Road, Bommanahalli, Bengaluru – 560068 India
5.	**Corporate address**	AMR Tech Park, Building 2A, Third Floor, Hongasandara Village, Off Hosur Road, Bommanahalli, Bengaluru 560 068, Karnataka, India
6.	**E-mail**	investorservices@sagility.com
7.	**Telephone**	+91 80-71251500
8.	**Website**	www.sagility.com
9.	**Financial year for which reporting is being done**	1st April 2025 – 31st March 2026
10.	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
11.	**Paid-up Capital**	₹ 46,81,32,84,130
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Mr. Srinivas Rathnam Mattapalli, Group CFO Email: investorservices@sagility.com Tel: +91 80-71251500
13.	**Reporting boundary: Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Disclosures in this report are presented on a consolidated basis, encompassing our operations across India, the USA, the Philippines, Jamaica, and Colombia.
14.	**Name of assurance provider**	DNV Business Assurance India Private Limited
15.	**Type of assurance obtained**	Limited Level of Assurance for BRSR Core Attributes

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Administrative and support service activities	Office administrative, office support and other business support activities	100%

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

Sr. No.	Product/Services	NIC Code	% of Turnover Contributed by the Product/Service
1.	The Group derives its Revenue from providing comprehensive business process management (BPM) services including tech enabled solutions across the payers and providers in the US Healthcare industry	63999	100%

III. Operations

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

Sr. No.	Locations	No. of Plants	No. of Offices	Total
1	National*	0	9	9
2	International*	0	14	14

*The number of sites represented (9 National + 14 International) in the table covers all the delivery centers (10 National & 21 International) as reflected in annual report, active sites.

19. Markets served by the entity:

a. Number of locations

Sr. No.	Locations	Number
1	National (No. of States)	0
2	International (No. of Countries)	1

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

The contribution of exports as a percentage of total turnover is 100%.

c. A brief on types of customers

Sagility's customers include U.S.-based healthcare Payers (national and regional health insurers, Medicare/Medicaid plans, PBMs) and healthcare Providers (hospitals, clinics, diagnostic labs, DME suppliers, ACOs). The Company delivers technology-enabled services across these segments, including claims management, revenue cycle operations, member and provider engagement, and clinical services.

IV. Employees

20. Details as of 31st March 2026

a. Employees and workers (including differently abled):

Sr. No	Type	Total (A)	Males (B)	% of Males (B/A)	Females (C)	% of Females (C/A)	Others (D)	% Others (D/A)
Employees								
1	Permanent (E)	46,860	18,125	38.7%	28,693	61.2%	42	0.1%
2	Other than Permanent (F)	0	0	0.0%	0	0.0%	0	0.0%
3	**Total Employees (E + F)**	**46,860**	**18,125**	**38.7%**	**28,693**	**61.2%**	**42**	**0.1%**
Workers								
4	Permanent (G)	0	0	0.0%	0	0.0%	0	0.0%
5	Other than Permanent (H)	455	262	57.6%	193	42.4%	0	0.0%
6	**Total Workers (G + H)**	**455**	**262**	**57.6%**	**193**	**42.4%**	**0**	**0.0%**

b. Differently abled employees and workers:

Sr. No	Type	Total (A)	Males (B)	% of Males (B/A)	Females (C)	% of Females (C/A)	Others (D)	% Others (D/A)
Employees								
1	Permanent (E)	396	163	41.2%	233	58.8%	0	0.0%
2	Other than Permanent (F)	0	0	0.0%	0	0.0%	0	0.0%
3	**Total Employees (E + F)**	**396**	**163**	**41.2%**	**233**	**58.8%**	**0**	**0.0%**
Workers								
4	Permanent (G)	0	0	0.0%	0	0.0%	0	0.0%
5	Other than Permanent (H)	1	1	100%	0	0.0%	0	0.0%
6	**Total Workers (G + H)**	**1**	**1**	**100%**	**0**	**0.0%**	**0**	**0.0%**

21. Participation/Inclusion/Representation of women

Sr. No	Particulars	Total (A)	No. of Females (B)	% of Females (B/A)
1	Board of Directors	9	2	22.2%
2	Key Management Personnel*	3	0	0.0%

**KMP includes Managing Director & Group Chief Executive Officer (MD & CEO), Group Chief Financial Officer (CFO) and Company Secretary & Compliance Officer (CS). The position of Group Chief Financial Officer witnessed a transition during FY 2026.*

22. Turnover rate for permanent employees and workers

Category	FY 2026 (Turnover rate in current FY)				FY 2025 (Turnover rate in previous FY)				FY 2024 (Turnover rate in the year prior to previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees*	29.2%	29.6%	8.9%	29.4%	26.0%	28.7%	-	27.5%	Not Available			27.2%
Permanent Workers	Not Applicable											

**The above numbers are based on voluntary attrition above 90 days.*

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures (As on 31st March 2026)

Sr. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility Initiatives of the listed entity? (Yes/No)
1	Sagility Philippines BV	Subsidiary	100%	Yes
2	Sagility Philippines BV Branch	Branch of Subsidiary	100%	Yes
3	Sagility (US) Holdings Inc.	Subsidiary	100%	Yes
4	Sagility LLC	Subsidiary	100%	Yes
5	Sagility (US) Inc.	Subsidiary	100%	Yes
6	Sagility Operations Inc.	Subsidiary	100%	Yes
7	Sagility Jamaica Limited	Subsidiary	100%	Yes
8	Sagility (Colombia) SAS	Subsidiary	100%	Yes
9	Sagility Care Management LLC	Subsidiary	100%	Yes
10	Sagility Provider Solutions LLC	Subsidiary	100%	Yes
11	Sagility Payment Integrity Solutions LLC	Subsidiary	100%	Yes
12	Sagility Technologies LLC	Subsidiary	100%	Yes
13	BHive Holdings LLC	Subsidiary	100%	Yes
14	Birch Technologies LLC	Subsidiary	100%	Yes
15	BroadPath Global Services Inc.	Subsidiary	100%	Yes
16	BroadPath LLC	Subsidiary	100%	Yes
17	BroadPath Global LLC	Subsidiary	100%	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.Crore) **Standalone** 1,970.89
Consolidated 7,192.85

(iii) Net worth (in Rs. Crore) **Standalone** 10,425.56
Consolidated 9,659.10

VII. Transparency and Disclosures Compliances

25. Complaints/ Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

Sr. No.	Stakeholder Group from Whom Complaint is Received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2026			FY 2025		
				Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
1	Communities	Yes	Compliance Report	Nil	Nil	-	Nil	Nil	-
2	Investors (Other than Shareholders)#	Yes	Investor Relations	Nil	Nil	-	Nil	Nil	-
3	Shareholders	Yes	Investor Relations	3	Nil	-	206*	Nil	-
4	Employees and workers	Yes	Whistle-blower Policy	188	34	-	233	8	-
5	Customers	Yes	Whistle-blower Policy	3	Nil	-	26	2	-
6	Value Chain Partners	Yes	Whistle-blower Policy	Nil	Nil	-	5	Nil	-

#Note: The Company does not track complaints from investors and shareholders separately.

**The higher shareholder complaints in FY 2025 were largely IPO-related, as Sagility India Limited got listed in November 2024.*

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

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Cybersecurity and Data Privacy	Risk	1. Remote work continues to increase vulnerability to data breaches. 2. Cyber incidents can cause significant reputational damage. 3. Breaches may lead to financial penalties under global data privacy laws such as GDPR. 4. Delayed reporting of incidents may result in non-compliance and regulatory action.	Sagility manages cybersecurity and data privacy risks through a structured control framework, including formal data security policies, procedures, and standards. These are supported by periodic training and awareness, privacy impact assessments, data mapping, controls on third-party data sharing, and a defined incident management process owned by the Compliance and Cybersecurity teams. Regulatory and standard-setting developments are monitored on an ongoing basis to keep the framework current and maintain compliance.	**Negative.** 1. Any incident affecting client data can result in lost business opportunities and significant revenue losses. 2. Non-compliance with data security and privacy regulations can lead to financial penalties and reputational damage, resulting in financial losses.

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Client Satisfaction & Innovation	Opportunity	1. Skill upgrades and technology adoption continue to align with evolving market shifts. 2. Client surveys help track changing needs and expectations. 3. Timely responses strengthen client satisfaction and retention.	Robust service and process studies are planned to be conducted from an early stage to ensure strategic alignment and efficiency. Frequent reviews of services under development help tailor offerings to meet specific client needs, enabling more customized and value-driven solutions.	**Positive.** Increased profitability can be achieved by attracting customers who prioritize sustainability, leading to greater demand for eco-friendly products and services.
3	Ethics & Integrity	Risk	1. Unethical practices may invite regulatory scrutiny and penalties. 2. Misconduct can damage brand reputation and stakeholder trust.	To address ethics and integrity risks, Sagility operates a formal whistleblower mechanism that allows employees and other stakeholders to confidentially raise concerns about unethical behaviour. Reported matters are reviewed and dealt with in line with established protocols, reinforcing transparency, accountability, and adherence to the Company's code of conduct.	**Negative.** Loss of investor confidence due to unethical issues within the organization can lead to a reduction in financing, impacting growth and financial stability.
4	Compliance	Risk	1. Frequent regulatory changes continue to increase compliance complexity. 2. Operating across multiple geographies increases legal exposure. 3. Risk of non-compliance may result in penalties and reputational damage.	Periodic oversight by the Legal team is in place to proactively identify and address potential instances of non-compliance. Regular reporting of the compliance status, including any exceptions, is conducted by the Compliance team and shared with Senior Management, the Audit Committee, and the Board of Directors to maintain transparency and accountability. Compliance frameworks are refreshed as and when required to align with evolving regulatory requirements, reinforcing Sagility's commitment to ethical and lawful operations.	**Negative.** Fines or penalties may be imposed in the event of failure to adhere to regulatory compliances, resulting in financial strain and potential reputational damage.

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Health, Safety & Wellbeing	Opportunity	1. Health and safety initiatives improve employee well-being. 2. Safe workplaces reduce absenteeism and turnover. 3. Improved emotional and physical wellness supports productivity.	Sagility's global health and safety policy sets minimum requirements for safe and healthy workplaces. Implementation is supported by site-level practices and periodic reviews of incidents. Where health or safety events occur, root causes are analysed and corrective and preventive actions are defined and tracked, helping to reduce recurrence and protect employee well-being.	**Positive.** Increased productivity from satisfied and happy employees leads to improved operational efficiency and growth.
6	DEI (Diversity, Equity & Inclusion) Environment	Opportunity	1. Equitable practices boost employee morale and engagement. 2. Diverse participation drives innovation and productivity. 3. Inclusive teams strengthen organizational resilience and performance.	Sagility has designed a comprehensive global Diversity, Equity, and Inclusion (DEI) policy to promote a culture of inclusivity and fairness across the organization. A DEI council has been established to track progress against Sagility's DEI goals and drive ongoing improvements in this area.	**Positive.** Increased profitability driven by innovation and improved ideas enhances productivity and market competitiveness.
7	Risk & Opportunities Management	Risk	1. Lack of mitigation plans may hamper crisis response and recovery. 2. Adverse events can significantly impact business continuity. 3. Poor risk preparedness threatens long-term sustainability.	Sagility has established an Enterprise Risk Management (ERM) framework that identifies, evaluates, and prioritises key risks across the business. The framework defines risk owners, mitigation plans, and monitoring mechanisms for critical risks, enabling informed decision-making and better preparedness for potential disruptions.	**Negative.** Financial losses may occur due to potential risks faced by the organization, including operational disruptions, legal liabilities, and reputational damage.
8	Corporate Governance	Risk	1. Lack of transparency, fairness, and accountability may disrupt business continuity. 2. Absence of regular risk assessments weakens preparedness. 3. Poor governance practices undermine trust and stability.	Corporate governance risks are mitigated through documented governance policies, defined roles and responsibilities, and established internal controls. Governance processes are periodically reviewed, and a whistle-blower mechanism is in place for escalation of governance-related concerns. These measures are designed to strengthen oversight, promote ethical behaviour, and support continuity of operations.	**Negative.** Non-compliance with corporate governance regulations can lead to legal actions against the Company, resulting in financial penalties and damage to its reputation.

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Employee Engagement	Risk	1. Ignoring employee feedback may lead to dissatisfaction. 2. Failure to meet employee expectations may result in higher attrition, disrupting continuity and increasing costs.	Sagility manages risks related to employee engagement by conducting regular Voice of Employee and engagement surveys to systematically capture employee feedback. Results are analysed to identify key themes and gaps, and management implements action plans to address priority areas, improve the work environment, and support retention.	**Negative.** Higher attrition rates lead to increased rehiring costs, loss of productivity, and wage inflation, impacting overall operational efficiency and profitability.
10	Human Capital Management	Risk	1. Limited flexibility in work arrangements may increase attrition. 2. Lack of upskilling hampers employee performance. 3. Skill gaps reduce adaptability to new technologies.	Human capital risks are addressed through structured learning, development, and talent-management programmes aimed at continuous upskilling and reskilling of employees. Periodic assessments of these programmes help ensure they are aligned with evolving business and technology needs, supporting career development, performance, and adaptability.	**Negative.** Inefficient human capital management can lead to higher attrition rates, resulting in increased rehiring costs, loss of productivity, and wage inflation.
11	Stakeholder Grievance Redressal Mechanism	Risk	1. Delayed grievance redressal erodes stakeholder trust. 2. Ineffective response systems harm organizational credibility. 3. Unaddressed concerns impact stakeholder confidence.	Sagility mitigates grievance-related risks through a formal grievance redressal process that sets out channels for lodging concerns, timelines for response, and accountability for resolution. Grievances raised by employees and other stakeholders are logged, reviewed, and closed in line with these procedures, helping maintain trust and reduce the likelihood of escalation.	**Negative.** Regulatory action and potential compensation costs may arise if stakeholders escalate grievances, leading to legal consequences and financial liabilities for the organization.
12	Responsible Procurement	Risk	1. Resource scarcity and supplier risks threaten business continuity. 2. Failure to meet stakeholder expectations may lead to reputational and operational challenges.	To manage procurement-related risks, Sagility engages with existing and potential vendors on their sustainability practices and performance. Over time, the Company plans to increase sourcing from suppliers that meet defined ESG and sustainability criteria, thereby strengthening supply chain resilience and aligning procurement decisions with stakeholder expectations.	**Negative.** Failure to transition to ESG-compliant vendors in the supply chain can lead to business continuity issues, resulting in disruptions and potential revenue losses.

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Human Rights	Risk	1. Human rights violations may attract regulatory scrutiny. 2. Non-compliance may lead to legal and financial penalties.	Human rights risks are mitigated through a global Human Rights Policy and integration of human-rights topics into the Code of Business Ethics and Conduct (COBEC) training. Employees receive periodic training and awareness, helping to embed respect for human rights in day-to-day behaviour and decision-making across the organisation.	**Negative.** Loss of customer trust due to human rights issues can damage the organization's reputation, leading to decreased sales and a negative impact on profitability.
14	Corporate Social Responsibility	Opportunity	1. Social contributions enhance organizational reputation. 2. Community engagement builds strong local relationships. 3. Strong social capital strengthens stakeholder trust.	Sagility actively partners with NGOs and social organizations to support community development initiatives, with a strong focus on education and access to clean water for marginalized communities. These efforts reflect the Company's commitment to social responsibility and creating a positive impact beyond its core operations, fostering goodwill and strengthening relationships with local communities.	**Positive.** Increased credibility and trust from active community engagement can enhance market reputation, leading to greater client acquisition and expanded business opportunities.
15	Water & Waste Management	Risk	1. Water scarcity in key locations may disrupt operations. 2. Extreme weather increases water stress and supply risks. 3. Non-compliance with waste regulations may lead to penalties. 4. Improper disposal practices may damage reputation.	Sagility operates from shared office parks and managed premises where water and waste infrastructure, including Sewage Treatment Plants (STPs), is maintained by facility management. Within this context, Sagility monitors water consumption, follows structured waste segregation practices, and ensures recyclable waste is channelled appropriately. Waste disposal is carried out in compliance with applicable local regulations, with Sagility adhering to the environmental protocols established by its facility operators.	**Negative.** 1. Financial penalties may be imposed for non-compliance with waste disposal regulations, increasing operational costs. 2. Repeated violations can lead to legal liabilities and restrictions on operations, impacting overall business performance.

Sr. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16	Energy Management	Opportunity	1. Energy consumption impacts operational efficiency and cost. 2. High usage increases expenses. 3. Inefficient systems reduce performance. 4. Effective energy management improves output and reduces overheads.	Sagility proactively monitors and manages energy consumption across its operations, with a focus on improving efficiency and reducing its carbon footprint. As a tenant operating from managed premises, Sagility leverages Energy Attribute Certificates (EACs) as a practical and credible mechanism to support renewable energy procurement and demonstrate commitment to clean energy transition. This approach enables Sagility to meaningfully progress towards its renewable energy goals within the constraints of its operational model, while continuing to explore additional opportunities to improve energy performance across facilities.	**Positive.** 1. Long-term financial savings can be achieved through reduced energy consumption and lower operational costs associated with renewable energy. 2. Additional financial benefits may arise from tax credits and government incentives available in certain geographies for adopting renewable energy solutions.
17	Climate Change	Risk	1. Extreme weather events may disrupt operations and increase costs. 2. Clients and investors expect transparency and climate action. 3. Failure to act may lead to non-compliance and reputational risks.	Climate-related risks are addressed through internal decarbonization targets, oversight by the Sustainability Council, and a formal commitment to the Science Based Targets initiative (SBTi). Sagility also reports climate-related information to relevant standards and rating agencies such as EcoVadis, including in response to client requests. This approach supports structured emission-reduction efforts, transparency, and alignment with stakeholder expectations on climate action.	**Negative.** 1. Increased operational costs due to higher energy demand, infrastructure adaptation, and potential service disruptions. 2. Lost opportunity costs can result from failure to meet committed climate-related actions.

SECTION B: MANAGEMENT & PROCESS DISCLOSURES

I. Policy and Management Processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	Refer Table 1 - 'Policies'								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Refer Table 2 – 'National and International Standards'								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	In FY 2026, Sagility continued to integrate sustainability into its core business as a global provider of business process management services focused on member and patient experience. Our operations remain aligned with the objective of promoting health and well-being and contribute to relevant United Nations Sustainable Development Goals (SDGs). During the year, we further strengthened sustainability practices across our locations by deepening internal awareness and increasing employee participation in ESG initiatives. As part of our evolving sustainability approach in FY 2026, we continued periodic monitoring of our sustainability performance. In addition to integrating ESG considerations into routine operations and business processes, we track key metrics that provide a high-level overview of our performance, including: GHG emission reduction (Scope 1, 2 and 3) as per SBTi-validated targets Renewable energy ratio: year-on-year improvement Full-time employee NPS: ≥ 50 Client NPS: ≥ 50 Male to female ratio: ≤ 70 ɸ As per an independent third-party industry benchmark, our performance continues to be assessed as above the industry median and trending towards higher performance levels. We aim to maintain this trajectory over the next five years. We have committed to reducing absolute Scope 1 and 2 greenhouse gas (GHG) emissions by 54.6% by FY 2034, using FY 2024 as the base year. Additionally, we aim to reduce absolute Scope 3 emissions specifically from purchased goods and services, capital goods, fuel- and energy-related activities, and employee commuting by 32.5% within the same timeframe. These targets remain validated by the Science Based Targets initiative (SBTi), reaffirming Sagility's commitment to net-zero alignment. To support this transition, Sagility continues to use a CDP Gold-accredited ESG software platform to digitize carbon emissions management and strengthen sustainability reporting. We are also continuing the procurement of renewable electricity through Energy Attribute Certificates (EACs), with approximately 36% of total electricity consumption in FY 2026 sourced from renewable energy.								
6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Operationally, we have maintained and expanded a range of energy-efficiency initiatives across our India facilities. Measures such as sensor-based lighting, time-controlled air handling unit (AHU) operations, and systematic equipment shutdown protocols have contributed to measurable efficiency improvements. Sagility places strong emphasis on employee empowerment, community engagement, and customer-centricity. We continue to implement employee-led volunteering initiatives in collaboration with non-governmental organizations (NGOs), reflecting our commitment to inclusive and equitable development. Internally, employee and customer satisfaction remain key performance indicators. For FY 2026, the Company reported an NPS Employee Satisfaction (ESAT) score of 51 and a NPS Customer Satisfaction (CSAT) score of 61. These metrics are monitored on an ongoing basis to inform human resource strategies and drive continuous service improvement. We are also continuing to strengthen our governance framework through enhanced board diversity, robust strategic oversight, and alignment with ESG principles. As of FY 2026, women represented approximately 61% of the total workforce, and the Board comprised 22% female directors, reflecting the Company's ongoing commitment to gender diversity and inclusivity across all levels of the organization. Sagility's ongoing initiatives and FY 2026 performance outcomes reflect its continued commitment to embedding ESG principles across its operations.								

II. Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

In recent years, India's Business Responsibility and Sustainability Reporting framework has shifted accountability from being optional to being structurally embedded in how companies operate. For Sagility, listed in 2024 and positioned at the intersection of healthcare, technology, and human capital, this is not about compliance, but it is a constructive mirror that sharpens how we see ourselves.

This report, prepared in accordance with SEBI's BRSR framework and aligned with the nine principles of the National Guidelines on Responsible Business Conduct, reflects our performance across the full spectrum of responsible business. Each of these dimensions matters to us not because they are required disclosures, but because they represent the conditions under which a sustainable business is built.

Our India operations are foundational to Sagility's global delivery model, bringing together most of our workforce and our largest delivery centres. The skill and dedication of these teams define the experience we deliver to our clients. Investments in health and safety, continuous learning, career development, and equitable practices are not discretionary, they are central to our long-term competitiveness and to the responsibilities we uphold as a significant employer in our communities.

On the environmental side, our SBTi-validated targets provide a science-based trajectory that governs our operational decisions on energy procurement and consumption across our facilities to waste management and water use. Progress requires consistency, and our environmental management systems are designed to ensure that sustainability performance is tracked, reviewed, and acted upon regularly.

Sagility's BRSR disclosures this year reflect a clear progression in our reporting maturity, marked by greater depth, consistency, and a stronger ability to translate intent into measurable outcomes. We remain committed to the transparency that our investors, regulators, employees, and communities rightly expect of us.

Ramesh Gopalan
Managing Director and Group Chief Executive Officer

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.

The CSR and Sustainability Committee of the Board is the apex body responsible for the implementation and oversight of Business Responsibility policies at Sagility Limited. Chaired by Dr. Shalini Sarin, the Committee plays a critical role in providing strategic direction and governance oversight for the Company's sustainability and CSR initiatives.

The Committee provides strategic guidance to ensure that Business Responsibility policies are effectively integrated into Sagility Limited's operations, periodically reviewed, and aligned with applicable regulatory requirements and evolving stakeholder expectations.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, The CSR and Sustainability Committee of the Board provides strategic direction and oversight for the Company's sustainability agenda, including environmental, social, and governance (ESG) matters. This committee is responsible for reviewing and guiding the Company's ESG goals, initiatives, and performance, and ensures alignment with global sustainability standards and stakeholder expectations.

The committee works closely with senior management to oversee the integration of sustainability into business operations and monitors compliance with relevant regulations and voluntary commitments.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
10.1 Performance against above policies and follow up action	Yes, the Board approves the Company's policies, with their implementation overseen by various Board-level Committees, including the Risk Management Committee, Stakeholder Relationship Committee, and CSR & Sustainability Committee. The Company has established a vigil mechanism under its Whistle-Blower Policy, which provides a formal framework for reporting concerns and making protected disclosures to the Management regarding unethical conduct, suspected or actual fraud, or violations of the Company's Code of Conduct and Ethics Policy. The Risk Management Committee is responsible for framing, implementing, monitoring, and periodically reviewing the Risk Management Plan to ensure its effectiveness. Through the Enterprise Risk Management framework, the Company identifies and manages short-, medium-, and long-term risks. The Audit Committee provides additional oversight on financial risks and internal controls, while the Stakeholder Relationship Committee monitors shareholder grievances and ensures their timely resolution. The CSR & Sustainability Committee oversees the implementation of CSR initiatives and monitors performance against ESG objectives. In addition, functional teams and senior management are responsible for monitoring policy implementation as part of ongoing business operations. Where required, timely updates are provided to the Board to ensure continued alignment with regulatory requirements and evolving business priorities.																	
10.2 Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Company ensures compliance with all applicable statutory requirements and promptly addresses any instances of non-compliance. Each functional head provides quarterly certificates to the Global General Counsel, and a geography-wise Compliance Certificate is submitted to the Board.																	

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes. Sagility's policies across the nine NGRBC principles have been independently assessed through a combination of statutory audits, secretarial audits, sustainability assurance audits, quality and safety certification audits (ISO 9001, ISO 27001, and ISO 45001), and internal audit programmes conducted by reputed external agencies.								

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

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

Table 1 - NGBRC Principle Wise Policy Mapping:

Principle	Principle Description	Sagility Policies
P1	Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	• Anti-Bribery and Anti-Corruption, Anti-Trust and Fair Competition Policy • Code of Conduct • Whistleblower Policy • Anti-Money Laundering Policy • Policy for Inquiry in case of Leak of Unpublished Price Sensitive Information • Risk Management Policy • Nomination and Remuneration Policy and Evaluation of Board • Tax Strategy Policy [Intranet]
P2	Product Lifecycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe	• Sustainability Policy • Guidelines for Supplier Code of Conduct and Sustainability • Environmental Policy
P3	Employee Well-being: Businesses should respect and promote the well-being of all employees, including those in their value chains	• Human Rights Policy • DEI Policy • Employee Health and Safety Policy • Policy to Promote Diversity on the Board of Director • Guidelines for Supplier Code of Conduct and Sustainability • Global Anti-Sexual Harassment Policy [Intranet] • Workspace Policy [Intranet] • Employee Transport Policy [Intranet] • Childcare Arrangement Policy [Intranet] • Employee Leave Policy [Intranet]
P4	Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders	• CSR Policy

Principle	Principle Description	Sagility Policies
P5	Promoting Human Rights: Businesses should respect and promote human rights	• Human Rights Policy • Guidelines for Supplier Code of Conduct and Sustainability
P6	Protection of Environment: Businesses should respect and make efforts to protect and restore the environment	• Environmental Policy • Sustainability Policy • Employee Health and Safety Policy • Incident Management Policy [Intranet]
P7	Responsible Policy Advocacy: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	• Anti-Bribery and Anti-Corruption, Anti-Trust and Fair Competition Policy • Code of Conduct
P8	Support Inclusive Growth: Businesses should promote inclusive growth and equitable development	• Sustainability Policy • CSR Policy
P9	Providing Customer Value: Businesses should engage with and provide value to their consumers in a responsible manner	• Global Privacy Policy • Code of Conduct

Table 2 - National And International Standards:

Principle	Principle Description	Name of the national and international codes/ certifications/ labels/standards
P1	Ethics, Transparency and Accountability: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	• ISO 9001:2015 • GRI • UN SDGs • UNGC Principles • OECD-Principles of Corporate Governance
P2	Product Lifecycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe	• ISO 9001:2015 • GRI
P3	Employee Well-being: Businesses should respect and promote the well-being of all employees, including those in their value chains	• ISO 9001:2015 • GRI • ISO 45001:2018 • Universal Declaration of Human Rights • ILO Declaration on Fundamental Principles and Rights at Work • UNGC Principles
P4	Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders	• ISO 9001:2015 • GRI • ISO 14001:2015 • ISO 45001:2018
P5	Promoting Human Rights: Businesses should respect and promote human rights	• ISO 9001:2015 • ISO 14001:2015 • ISO 45001:2018 • GRI • Universal Declaration of Human Rights • ILO Declaration on Fundamental Principles and Rights at Work • UNGC Principles

Principle	Principle Description	Name of the national and international codes/ certifications/ labels/standards
P6	Protection of Environment: Businesses should respect and make efforts to protect and restore the environment	• ISO 9001:2015 • GRI • ISO 14001:2015 • ISO 45001:2018 • SASB • UN SDGs
P7	Responsible Policy Advocacy: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	• ISO 9001:2015 • ISO 14001:2015 • ISO 45001:2018 • GRI • UNGC Principle
P8	Support Inclusive Growth: Businesses should promote inclusive growth and equitable development	• ISO 9001:2015 • ISO 14001:2015 • ISO 45001:2018 • GRI • UN SDGs
P9	Providing Customer Value: Businesses should engage with and provide value to their consumers in a responsible manner	• ISO 9001:2015 • GRI • ISO 27001:2022 • SASB • PCI DSS • NIST • HIPAA • GLBA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors *	5	The Company regularly engages its Board Members through dedicated familiarization programmes and ongoing Board engagement, with sessions conducted by the Executive Management Team and respective functional heads. These sessions provide comprehensive updates and training on key areas including business strategy, industry trends, technology solutions, environment and sustainability, CSR initiatives, people and operations updates, artificial intelligence, global cybersecurity strategy, business continuity planning, CMS and HIPAA Privacy and Security compliance, whistleblower policy, enterprise risk management, legal and regulatory developments, ethics and governance frameworks, Code of Conduct, insider trading regulations, and POSH guidelines. These matters are also regularly discussed and deliberated upon in Board meetings and Committee meetings throughout the year.	100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Key Managerial Personnel	5	During the reporting period, Sagility conducted a comprehensive suite of compliance and awareness training programmes for its employees across India, Philippines, USA, Jamaica, and Colombia, covering the following key areas: • **Code of Conduct and Ethics:** Training grounded in Sagility's published Code of Conduct, reinforcing the Company's commitment to the highest standards of professional conduct, integrity, accountability, and ethical behaviour across all levels of the organization. The programme also covers whistleblower mechanisms and reporting obligations for suspected compliance violations. • **Prevention of Sexual Harassment (POSH):** Training on the provisions of the POSH Act and equivalent regional frameworks, reporting mechanisms, and the role of the Internal Committee in ensuring a safe, respectful, and inclusive workplace for all employees. • **HIPAA and Data Privacy:** Ensuring employee awareness of data privacy and security requirements for the handling of protected health information (PHI), in compliance with applicable US healthcare regulations and the Company's broader data protection obligations. • **Fraud, Waste, and Abuse (FWA) Prevention:** Educating employees on identifying, preventing, and reporting potential instances of fraud, waste, or abuse in healthcare operations and day-to-day business conduct. • **General Compliance Training:** Reinforcing organizational policies, procedures, and regulatory obligations applicable to day-to-day operations, ensuring employees understand and adhere to applicable legal and business conduct standards. • **Cybersecurity and Information Security Awareness:** Building employee awareness of cybersecurity threats, data protection protocols, and the Company's policies for safeguarding sensitive client and employee information against evolving digital risks. • **Diversity and Inclusion:** Fostering awareness of workplace diversity, equity, and inclusion principles to promote a respectful and collaborative work environment across all geographies. • **Human Rights:** Training on the Company's Human Rights Policy and related compliance obligations, reinforcing Sagility's commitment to upholding fundamental rights and ethical standards across its operations and workforce. • **Healthcare Domain Knowledge and Skill Upgradation:** Equipping employees with foundational and advanced knowledge of healthcare operations, industry frameworks, and role-specific skills to strengthen operational capability and service delivery. These training programmes collectively strengthened organizational adherence to legal and regulatory requirements, improved employee awareness of compliance obligations, and enhanced the capability of employees to identify and mitigate risks related to data protection, ethical conduct, and operational integrity.	100%
Employees other than BoD and KMPs#	121		98%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	45	During the reporting period, contract workers engaged in facilities management functions, including engineering & maintenance, housekeeping, and security services were covered under structured monthly training programmes conducted by their respective service providers. Sessions covered workplace safety and technical operations, occupational health and hygiene, emergency preparedness, cybersecurity awareness, prevention of sexual harassment (POSH), and Code of Conduct and workplace ethics. These programmes reinforced safe working practices and ensured workers maintained the role-specific competencies required across Sagility's facilities.	100%

**In addition to the 5 formal training and awareness sessions, Board Members are regularly updated on key business, regulatory, and sustainability matters through Board meetings and Committee meetings held throughout the year.*

#The number of programmes reported reflects unique training topics delivered during the year. Training was delivered through a combination of instructor-led sessions and self-paced e-learning modules, ensuring accessibility across the workforce.

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year:**

Monetary					
Fine Type	**NGRBC Principle**	**Name of the regulatory/ enforcement/ agencies/ judicial institutions**	**Amount (In ₹)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine			Nil		
Compounding Fee			Nil		

Non-Monetary				
Fine Type	**NGRBC Principle**	**Name of the regulatory/ enforcement/ agencies/ judicial institutions**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment		Nil		
Punishment		Nil		

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

Case Details	Name of the regulatory/ enforcement/ agencies/ judicial institutions
Not Applicable, as no appeals or revisions have been preferred.	

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

Yes, Sagility's "Anti-Bribery, Anti-Corruption, Anti-Trust, and Fair Competition Policy" applies to all directors, officers, and employees of the Company and its subsidiaries or affiliates, collectively referred to as "Sagility" or "the Company." The policy further extends to third-party representatives acting on behalf of Sagility, including agents, consultants, intermediaries, contractors, suppliers, and joint venture partners.

To uphold Sagility's zero-tolerance stance toward bribery, corruption, anti-competitive behavior, and unfair trade practices, the Company has embedded these principles within its internal compliance framework. All employees are required to comply with the policy as a condition of their employment. Sagility also conducts regular training and communication programs to reinforce awareness and understanding of anti-bribery and anti-corruption (ABAC) principles and responsibilities. These sessions are part of the Company's broader ethics and compliance training initiatives.

Furthermore, Sagility encourages proactive reporting of any violations through its established whistleblower mechanisms, ensuring non-retaliation for genuine disclosures. Regular reviews and updates of the policy are conducted to align with evolving global legal and regulatory standards.

Web-link: Anti-Bribery,Anti-Corruption,Anti-Trust, Fair Competition Policy

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

Particular	No. of Disciplinary Actions in FY 2026	No. of Disciplinary Actions in FY 2025
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particular	FY 2026		FY 2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions. on cases of corruption and conflicts of interest.**

During the reporting period, no instances of corruption or conflicts of interest have arisen that would necessitate action by regulators, law enforcement agencies, or judicial institutions

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

Particular	Details of Accounts Payable in FY 2026	Details of Accounts Payable in FY 2025
Number of days of accounts payables	71.31	83.82

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

Parameter	Metrics	FY 2026	FY 2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not applicable, as Sagility does not engage with trading houses or dealers for purchases, sales, loans, or investments.	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		

Parameter	Metrics		FY 2026	FY 2025
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	1.4%	3.1%
	b.	Sales (Sales to related parties / Total Sales)	NIL	NIL
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d.	Investments (Investments in related parties / Total Investments made)	NIL	NIL

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	Sagility organized awareness sessions for suppliers across India, focusing on building capability and alignment with its sustainability priorities. The sessions included training on Scope 1, 2, and 3 emissions accounting, along with an overview of the supplier ESG assessment process. They also outlined Sagility's broader ESG vision, goals, and expectations from suppliers in line with its Supplier Code of Conduct.	13%

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

Yes. Sagility has established processes to avoid and manage conflicts of interest involving members of the Board. The Company obtains a Disclosure of Interest from all Board members on an annual basis and ensures it is promptly updated whenever there are any changes. Additionally, Sagility maintains a database of Related Party Transactions (RPTs) in accordance with statutory requirements to monitor and manage any potential conflicts. These measures help ensure transparency and compliance with applicable governance norms.

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

Essential Indicators

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

Particular	FY 2026	FY 2025	Details of improvements in environmental and social impacts
R&D	NIL	NIL	-
Capex	0.4%	0.5%	The ESG-linked capex comprised investments in high-efficiency Variable Refrigerant Flow (VRF) systems across office locations in Bengaluru and Indore, including replacement of older air-conditioning units with energy-efficient models featuring individual zone controls, and installation of modern systems at newly built-out facilities. Additionally, passive infrared (PIR) presence detectors were deployed in meeting rooms and cabins for smart lighting control, enabling automatic switching to reduce idle energy consumption. These investments support the Company's commitment to reducing energy intensity and carbon footprint, in line with its Sustainability and Environmental policies.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes, Sagility has established procedures to support sustainable sourcing. As part of its commitment to responsible procurement, the Company integrates ESG considerations into its supplier engagement processes, with a strong emphasis on environmental performance and climate-aligned practices. Sagility actively collaborates with suppliers demonstrating robust environmental stewardship and has identified approximately 131 suppliers aligned with the Science Based Targets initiative (SBTi), reinforcing its focus on embedding climate-conscious criteria within its sourcing strategy.

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

The SBTi-focused suppliers contributed to ~23.9 % of Sagility's total spend during the financial year, representing a significant share of sustainably sourced inputs.

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

Not applicable, as Sagility is a technology-enabled services company with no physical product footprint.

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

Not applicable, as Sagility is a technology-enabled services company and EPR obligations are not applicable to its operations.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not applicable, as Sagility is a technology-enabled services company with no manufacturing processes.					

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

Name of Product/Service	Description of the risk/concern	Action Taken
Not applicable, as Sagility is a technology-enabled services company with no manufacturing processes.		

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2026	FY 2025
Not applicable, as Sagility is a technology-enabled services company with minimal material input requirements.		

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

Particular	FY 2026			FY 2025		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable, as Sagility does not manufacture or distribute physical products or packaging.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable, as Sagility does not sell physical products or packaging materials.	

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

Essential Indicators

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

Sagility places a strong emphasis on employee well-being through structured health and support initiatives. The Company conducts periodic Employee Assistance Program (EAP) sessions facilitated by qualified professionals, providing confidential psychological and emotional support. Employees are encouraged to proactively seek guidance and assistance as needed.

In addition, Sagility organizes regular health check-up camps to enable early identification and monitoring of health conditions. These initiatives are complemented by access to medical consultation and counselling from certified healthcare professionals, promoting a preventive and holistic approach to physical and mental well-being across the workforce.

Category	% of Employees Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits*		Day Care Facilities^	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	18,125	18,125	100%	18,125	100%	NA	NA	17,236	95.1%	10,155	56.0%
Female	28,693	28.693	100%	28,693	100%	26,890	93.7%	NA	NA	10,792	37.6%
Others	42	42	100%	42	100%	6	14.3%	3	7.1%	3	7.1%
Total	**46,860**	**46,860**	**100%**	**46,860**	**100%**	**26,896**	**57.4%**	**17,239**	**36.8%**	**20,950**	**44.7%**
Other than Permanent Employees											
Male	Not Applicable										
Female											
Others											
Total											

**Paternity benefits are not currently extended to employees in Jamaica, in accordance with applicable local regulatory requirements.*
^Daycare facilities are currently available only for employees based in India.

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

Category*	% of Workers Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Workers											
Male	Not Applicable										
Female											
Others											
Total											
Other than Permanent Workers											
Male	262	262	100%	262	100%	NA	NA	262	100%	0	0.0%
Female	193	193	100%	193	100%	193	100%	NA	NA	0	0.0%
Others	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	455	455	100%	455	100%	193	42.4%	262	57.6%	0	0.0%

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

Particular	FY 2026	FY 2025
Cost incurred on well-being measures as a % of total revenue of the Company	2.3%	1.4%

2. **Details of retirement benefits, for the current FY and Previous Financial Year.**

Benefits	FY 2026			FY 2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	0%	Yes	100%	100%	Yes
ESI	57.0%	100%	Yes	54.0%	85%	Yes
Others - Retirement Policy - (PH, JAM)	100%	-	Yes	100%	-	Yes
Others - 401k - USA	79.9%	-	Yes	82.0%	-	Yes

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

Yes, the premises and offices of Sagility are designed in alignment with the accessibility requirements for persons with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. To ensure continuous improvement and full compliance with evolving standards, Sagility has undertaken an external accessibility assessment of its facilities. The assessment has identified certain infrastructure enhancement opportunities, particularly at building entry points, ramps, signage, railings, and parking accessibility.

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

Sagility is dedicated to fostering a workplace that promotes inclusivity and equal opportunity, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. This commitment is reflected in the Company's Code of Conduct, which recognizes and values the diverse talents and perspectives that employees bring to the organization. Employment decisions at Sagility are based strictly on merit and qualifications, ensuring that individuals are treated fairly regardless of factors such as age, race, colour, nationality, religion, caste, gender, sexual orientation, or disability. The Company also maintains a strict stance against any form of harassment, discrimination, or inequitable treatment in the workplace.

In addition, Sagility complies with all relevant labor and employment regulations and explicitly prohibits practices such as child labour, forced labour, or bonded labour. The Company has established a detailed Policy for Diversity Equity and Inclusion, which is accessible to employees through the Sagility Group HR portal, although it is not currently published in the public domain.

Policy For Diversity Equity and Inclusion

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	86.0%	90.0%	Not Applicable	
Female	83.0%	68.0%		
Others	0.0%	0.0%		
Total	**84.0%**	**73.0%**		

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

Particular	Yes/No	If yes, Provide Details
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes	Yes. Sagility has implemented a structured, multi-channel grievance redressal framework accessible to all employees and workers across its global operations. Employees and workers may raise workplace concerns, including HR, supervisory, and ethical matters, through immediate supervisors, designated HR representatives (including vendor-level HR), or field managers. In India, an Internal Complaints Committee (ICC) is constituted in accordance with the POSH Act to address cases of sexual harassment. Similar grievance mechanisms are implemented across other geographies in line with local regulatory requirements. In the Philippines and Jamaica, concerns may be reported through the SagiLife incident reporting platform or HR Business Partners. In Colombia, grievance handling is facilitated through Human Resources and the Occupational Health and Safety Management System (SG-SST), with access to formal grievance and whistleblower channels, including the SagiLife helpdesk. In the USA, formal grievance and whistleblower mechanisms are in place as per applicable policies, with BroadPath employees having access to the HR Department email channel and the Lighthouse anonymous reporting hotline. These mechanisms are designed to ensure that concerns are addressed in a fair, confidential, and timely manner, reinforcing Sagility's commitment to a safe and responsive work environment.

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

Category	FY 2026			FY 2025		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% Covered (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% Covered (D / C)
Total Permanent Employees	Not applicable, as there are no employee or worker associations or unions recognized within Sagility's operations.					
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2026					FY 2025				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	18,125	16,749	92.4%	10,973	60.5%	14,921	4,193	28.1%	4,062	27.2%
Female	28,693	23,816	83.0%	15,675	54.6%	23,395	7,537	32.2%	5,450	23.3%
Others	42	11	26.2%	20	47.6%	-	-	-	-	-
Total	**46,860**	**40,576**	**86.6%**	**26,668**	**56.9%**	**38,316**	**11,730**	**30.6%**	**9,512**	**24.8%**

Category	FY 2026					FY 2025				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	262	262	100%	262	100%	258	258	100%	65	25.2%
Female	193	193	100%	193	100%	170	170	100%	43	25.3%
Others	0	0	0.0%	0	0.0%	-	-	-	-	-
Total	**455**	**455**	**100%**	**455**	**100%**	**428**	**428**	**100%**	**108**	**25.2%**

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

Category	FY 2026			FY 2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	18,125	16,763	92.4%	14,921	13,791	92.4%
Female	28,693	26,534	92.4%	23,395	21,158	90.4%
Others	42	33	78.6%	-	-	-
Total	**46,860**	**43,330**	**92.4%**	**38,316**	**34,949**	**91.2%**
Workers						
Male	262	262	100%	258	65	25.2%
Female	193	193	100%	170	43	25.3%
Others	0	0	0.0%	-	-	-
Total	**455**	**455**	**100%**	**428**	**108**	**25.2%**

Note: The calculated percentage reflects total headcount as of the reporting date. However, 100% of employees eligible during the performance cycle were covered. Employees who joined after the defined eligibility cut-off date were not included in the performance and career development process for the reporting period.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such a system?

Yes. In India, Sagility has implemented an Occupational Health and Safety (OHS) management system covering 100% of employees across its operations. The system is aligned with ISO 45001 standards and ensures adherence to internal safety protocols as well as applicable legal and regulatory requirements.

At a global level, Sagility has established structured OHS frameworks across its key operating geographies. In the Philippines, safety is governed through the Occupational Safety and Health (OSH) Committee and Emergency Brigade Committee, with processes such as hazard identification, risk assessment and control (HIRAC), regulatory compliance, and regular safety training programs. In Colombia, the Occupational Health and Safety Management System (SG-SST) is implemented across all operational sites, including contractors where applicable. In the USA, structured safety practices are in place across key locations, supported by processes such as hazard identification, incident reporting, and corrective action tracking. In Jamaica, a Hazard Identification and Risk Assessment (HIRA) framework is in place to manage occupational hazards and mitigate associated risks. While formal OHS management systems are implemented across most operations, BroadPath follows applicable regulatory requirements (i.e OSHA compliance) but do not currently have a formally certified OHS management system in place.

Overall, Sagility's OHS approach is designed to promote a safe working environment through proactive risk management, compliance, and continuous monitoring.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Sagility follows a structured and geography-specific approach to identify and assess work-related hazards on both routine and non-routine bases. In India, regular workplace inspections, risk assessments, and the maintenance of a Hazard

Identification and Risk Assessment (HIRA) register are carried out by HR and Admin teams, along with periodic review of emergency preparedness plans.

Across global operations, similar frameworks are implemented. In the Philippines, the HIRAC (Hazard Identification, Risk Assessment, and Control) framework is followed. In Colombia, hazard identification and risk assessment are managed through the SG-SST framework, including risk matrices, periodic inspections, critical task analysis, incident investigations, and employee consultation. For non-routine activities, task-based risk assessments (e.g., JSA/TRA) and permit-to-work systems are applied to identify and mitigate risks. In the USA and Jamaica, Facilities and Admin teams conduct periodic site inspections and walkthroughs, with findings documented through HIRA reports and tracked for closure. In certain locations (e.g., BroadPath sites), hazard identification is conducted through site-level inspections and walkthroughs, with issues addressed in coordination with relevant stakeholders.

These processes enable timely identification, evaluation, and mitigation of workplace hazards. Risk assessments are regularly updated based on operational changes, incident trends, and site-specific learnings, ensuring a proactive and compliant approach to occupational health and safety across operations.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. Sagility has established processes that enable employees and workers to report work-related hazards through defined reporting channels, including supervisors, HR representatives, and designated safety mechanisms. Reported concerns are reviewed, investigated, and addressed through appropriate escalation protocols.

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

Yes. Employees and workers across Sagility's operations have access to non-occupational medical and healthcare services.

Across other geographies, employees are provided access to medical and healthcare services through company-sponsored health insurance plans, covering routine care, preventive services, and treatment for non-work-related conditions. In addition, employees have access to Employee Assistance Programs (EAPs), which offer confidential support services, including mental health counseling, wellness resources, and referrals to healthcare providers. These provisions support employees' overall health and well-being beyond workplace-related injuries or illnesses.

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

Safety Incident/Number	Category	FY 2026	FY 2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.073	0.067
	Workers	0	0
Total recordable work-related injuries	Employees	5	6
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	2	1
	Workers	0	0

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

Sagility has implemented a structured, multi-geography approach to ensure a safe and healthy workplace, tailored to the operational context of each location. In India, these measures are implemented through a comprehensive Occupational Health and Safety (OHS) framework aligned with applicable regulatory requirements.

Key elements of Sagility's workplace safety practices include:

- Workplace Safety Policies: Defined health and safety policies are established and periodically reviewed across operations to guide safe practices and risk prevention.
- Training and Awareness: Employees undergo mandatory training on safety procedures, emergency response protocols, and reporting mechanisms, with content adapted to local regulations and risk profiles.
- Hazard Identification and Risk Management: Structured processes such as HIRA/HIRAC and risk matrices are used to identify, assess, and mitigate workplace hazards, supported by regular inspections and monitoring.

- Incident Reporting and Corrective Actions: Mechanisms are in place to report, investigate, and track incidents (including near misses), with corrective and preventive actions implemented to avoid recurrence.
- Emergency Preparedness: Emergency response plans are established and tested through periodic drills, supported by necessary infrastructure and safety systems.
- Health and Well-being Initiatives: Employee well-being is supported through initiatives such as mental health programs, Employee Assistance Programs (EAPs), health campaigns, and awareness sessions.
- Facilities Maintenance and Preventive Controls: Regular maintenance of infrastructure, safety signage, and utilities is ensured, along with timely corrective actions and vendor coordination.

Across geographies, these measures are implemented through locally compliant frameworks (e.g., SG-SST in Colombia, OSH committees in the Philippines), with additional focus on employee participation, training, and continuous monitoring. These initiatives reflect Sagility's commitment to fostering a safe, compliant, and health-focused work environment through proactive risk management and continuous improvement.

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

Category	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	-	NIL	NIL	-
Health & Safety	4	NIL	-	187	NIL	Complaints primarily related to discomfort due to low temperatures from AC units and food quality.

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No significant safety-related incidents were reported across Sagility's operations during FY26. As part of its ongoing health and safety practices, any identified risks or minor incidents are addressed through defined corrective and preventive actions, including training and awareness initiatives.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Yes. Sagility extends life insurance or a compensatory package in the event of death to all its employees across geographies. The organization continues to review its benefits framework to strengthen coverage for workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Sagility undertakes regular monitoring to ensure its value chain partners comply with applicable statutory requirements. For contract personnel engaged through vendors across functions such as security, housekeeping, transport, administration, and electrical maintenance the Company collects and reviews key compliance documents on a monthly basis. These include ESIC contribution records, PF challans, and detailed wage sheets. This structured review process helps ensure that statutory deductions and payments are made accurately and in line with regulatory obligations.

3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2026	FY 2025	FY 2026	FY 2025
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

   Yes. Sagility supports continued employability and career transitions through structured internal initiatives across its operations. The organization enables career growth through targeted training programs and promotes internal mobility via Internal Job Postings (IJPs), particularly for lower and mid-level roles. In cases such as business line ramp-downs, Sagility undertakes proactive redeployment of impacted employees to other business units, helping minimize disruption and support continued employment within the organization. While formal transition assistance programs such as retirement-specific outplacement are not uniformly implemented across all geographies, the organization continues to strengthen its approach to employee transitions through internal mobility and redeployment mechanisms.

5. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	17%*
Working Conditions	

**During FY 2026, a risk assessment was initiated with 135 top suppliers, constituted on the basis of 75% of total business spend.*

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

   Not applicable at present, as a comprehensive value chain assessment has not yet been undertaken.

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

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**

   Sagility's stakeholder engagement process focuses on identifying and prioritizing key stakeholder groups by applying both inside-out and outside-in approaches. Stakeholders are identified based on their relevance, influence, and impact on the organization's sustainability strategy. Internal stakeholders include business leaders and members of the Sustainability Council, who provide critical insights into operational priorities. External stakeholders comprise clients, client representatives, investors, regulatory and standards bodies (such as SASB, MSCI, and DJSI), and local communities impacted by Sagility's operations.

   The engagement process includes the use of rating-based surveys to gather structured feedback on the importance of material topics. These inputs help define Sagility's sustainability direction and align with its OGSM (Objectives, Goals, Strategies, and Measures) commitments. Although feedback was not directly collected from broader society or communities, Sagility continues to contribute through Corporate Social Responsibility (CSR) initiatives aimed at uplifting economically and socially vulnerable groups. Stakeholder engagement at Sagility is an ongoing process that informs strategic decisions and ensures alignment with stakeholder expectations.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website), Other	Frequency of Engagement (Annually/ Half Yearly/ Quarterly / Others – Please Specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, Internal Portal, Notice Boards, Townhalls, Surveys, HR Connect Sessions	Regularly	Sharing updates on business direction, workplace policies, employee well-being, skill development, feedback on work environment, and employee engagement initiatives
Clients	No	Email, Business Reviews, Service Review Meetings	Regularly	Understanding business needs, performance feedback, service delivery improvements, compliance expectations, and relationship management.
Investors	No	Email, Investor Calls, Reports, Regulatory Disclosures, Website	Quarterly / As needed	Sharing financial results, strategic updates, ESG disclosures, and responding to investor queries or concerns.
Community	Yes	CSR Collaborations, Field Visits, NGO Partnerships, Volunteering	Periodically / As part of CSR initiatives	Supporting social impact programs focused on inclusion, education, health, and livelihoods; engaging with women-owned businesses and LGBTQ+ communities.
Regulatory Bodies	No	Online Portal, Filings	As per statutory timelines	Compliance with legal and regulatory requirements, timely submissions of disclosures, and addressing regulatory directives.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board**

   The Company has established a structured approach for engaging with its key stakeholder groups, including employees, customers, suppliers, regulatory bodies, and the broader community. Engagements are carried out through various channels such as surveys, feedback mechanisms, performance reviews, and regular meetings. These engagements help identify and understand stakeholder concerns on economic, environmental, and social matters and provide valuable insights into the Company's operational and sustainability priorities.

   Feedback from these stakeholder consultations is systematically consolidated and shared with relevant internal functions. These functions, in turn, present key observations, emerging concerns, and strategic recommendations to the senior leadership and the Board through periodic reviews and governance forums. This ensures that the Board remains informed and involved in addressing stakeholder expectations and incorporating them into the Company's strategic direction, risk management, and ESG initiatives.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, Sagility uses stakeholder consultation to support the identification and management of environmental and social topics. Through regular consultation and materiality assessments, we identify how our operations influence the environment, society, and broader economic systems, including aspects related to human rights. In our ongoing journey towards sustainable growth, we have recently revisited our material topics to better align with the evolving expectations of our stakeholders and the ESG landscape. Insights from these consultations are carefully integrated into our policies and day-to-day practices. This approach has guided the evolution of several key initiatives, including our global climate awareness programs, community-focused healthcare efforts, and our deepening commitment to Diversity, Equity, and Inclusion (DEI), all of which reflect our dedication to creating a responsible and inclusive business.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   Sagility engages with vulnerable and marginalized groups through its supplier practices and CSR initiatives. The organization actively includes women-owned businesses in its procurement processes, thereby supporting economic inclusion and encouraging equitable business opportunities.

   Through its CSR programs, Sagility addresses the needs of underserved communities with a focus on women and other underrepresented groups. The Company also ensures the involvement of LGBTQ+ individuals in its workplace and community engagement efforts, reinforcing its commitment to diversity, respect, and equal opportunity across all areas of operation.

Principle 5:Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2026			FY 2025		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	46,860	45,092	96.2%	38,316	25499	66.5%
Other than Permanent	0	0	0.0%	0	0	0.0%
Total	**46,860**	**45,092**	**96.2%**	**38,316**	**25,499**	**66.5%**
Workers						
Permanent	Not Available					
Other than Permanent						
Total						

2. **Details of minimum wages paid to employees and workers:**

Category	FY 2026					FY 2025				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**46,860**	**3,792**	**8.1%**	**43,068**	**91.9%**	**38,316**	**1395**	**3.6%**	**36921**	**96.4%**
Male	18,125	1,835	10.1%	16,290	89.9%	14,921	623	4.2%	14,298	95.8%
Female	28,693	1,956	6.8%	26,737	93.2%	23,395	772	3.3%	22,623	96.7%
Others	42	1	2.4%	41	97.6%	-	-	-	-	-
Other than Permanent										
Male	Not Applicable									
Female										
Others										
Workers										
Permanent										
Male	Not Applicable									
Female										
Others										
Other than permanent	**455**	**455**	**100%**	**0**	**0.0%**	**428**	**428**	**100%**	**0**	**0.0%**
Male	262	262	100%	0	0.0%	258	258	100%	0	0.0%
Female	193	193	100%	0	0.0%	170	170	100%	0	0.0%
Others	0	0	0.0%	0	0.0%	-	-	-	-	-

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages**

Employee Category	Male		Female		Others	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors*	4	₹ 1,76,98,635	2	₹ 1,76,98,635	0	NA
Key Managerial Personnel[&]	3	₹ 97,73,713	0	NA	0	NA
Employees other than BoD and KMP	18,122	₹ 3,75,720	28,693	₹ 3,85,522	42	₹ 30,37,008
Workers	Not Available[#]					

** Median remuneration has been calculated based on directors who received remuneration during the reporting period. Directors with nil remuneration have been excluded from the calculation.*

[&] Median remuneration for KMP is calculated based on full-time KMPs only.

[#] Information for workers is not available as workers are engaged through third-party contractors, and related remuneration data is maintained by the respective contractors.

3b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	FY 2026	FY 2025
Gross Wages paid to Females as % of Total Wages	63.7%	60.9%

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

Yes. Sagility has designated focal points across its operations to address human rights impacts and related concerns. In India, this is managed through a dedicated Single Point of Contact (SPOC), ensuring timely and appropriate resolution of employee grievances and human rights-related issues.

Across other geographies, similar responsibilities are undertaken through structured mechanisms such as HR teams, grievance redressal channels, and site-level committees. For instance, in the Philippines, committees addressing workplace conduct and harassment support grievance handling, while in the USA, HR teams are responsible for reviewing and investigating concerns related to discrimination, harassment, and fair treatment.

Additionally, Sagility conducts regular awareness sessions on employee rights and statutory provisions, and shares relevant regulatory updates to promote transparency and awareness.

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues.**

Sagility has established multiple internal mechanisms to address grievances related to human rights, ensuring accessible, confidential, and non-retaliatory reporting and resolution processes across its operations. Employees can raise concerns through various channels, including HR representatives, managers, dedicated reporting platforms (e.g., Workday), email-based reporting, and formal grievance systems such as SagiLife.

All grievances are reviewed, investigated, and addressed in a fair and timely manner, with defined escalation protocols and involvement of HR, Legal, or relevant committees. Where required, third-party support may be engaged to ensure objectivity in investigations.

In India, grievance redressal is supported by well-defined human rights and anti-discrimination policies, confidentiality safeguards, and periodic reporting to senior leadership. Across other geographies, similar mechanisms are implemented through HR-led processes and site-level committees. For instance, in the Philippines, concerns may be raised through SagiLife or HR Business Partners, while in the USA, cases are managed through Workday and HR-led investigations. In Jamaica, whistleblower protections are in place to safeguard the identity and rights of complainants.

Awareness of these mechanisms is reinforced through employee onboarding, regular training and communication, and visible dissemination of policies and reporting channels across workplaces, ensuring employees are well-informed of their rights and available redressal channels.

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

Category	FY 2026			FY 2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Anti-Harassment	56	4	-	30	6	-
Discrimination at Workplace	4	1	-	2	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	1	0	-
Other human rights related issues	19	0	-	0	0	-

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

	FY 2026	FY 2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	20	13
Complaints on POSH as a % of Female Employees/Workers	0.20%	0.15%
Complaints on POSH Upheld	9	8

**The above cases are pertaining to only India.*

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

Sagility has established mechanisms to protect complainants in cases of discrimination and harassment, ensuring they are not subjected to retaliation or adverse consequences. Reporting and investigation processes are designed to be confidential, fair, and non-retaliatory, with clear accountability for addressing any violations.

In India, interim relief measures such as changes in reporting structure, team allocation, shift timings, work location, or provision of paid leave may be extended during the course of an investigation. Complainants are also supported in pursuing legal recourse, if required. Retaliation is treated as misconduct and addressed in line with HR policies. Across other geographies, similar safeguards are implemented through non-retaliation provisions in codes of conduct and harassment policies, structured investigation processes, and confidentiality protocols.

These measures ensure that complainants are protected throughout the grievance process while maintaining fairness and due process for all parties involved.

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

Yes, Sagility integrates human rights requirements into its supplier agreements as a core part of the contracting process. These agreements include specific clauses that reinforce the organization's commitment to ethical business practices, regulatory compliance, and the protection of human rights across its value chain.

10. **Assessments for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%

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

No significant human rights risks or concerns were identified across Sagility's operations during the reporting period. The organization continues to strengthen its preventive approach through regular employee training on anti-harassment and non-retaliation, along with periodic compliance reviews, including minimum wage assessments in applicable geographies.

Leadership Indicators

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

As part of addressing human rights-related considerations, Sagility has introduced and strengthened specific internal processes. For instance, a structured HR audit cadence has been implemented to enhance visibility into compliance practices and enable early identification and resolution of potential concerns.

Additionally, in certain geographies, operational controls such as formal approval mechanisms for extended workdays have been introduced, requiring both managerial approval and employee consent to safeguard against involuntary or excessive working hours.

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

The Company undertakes human rights due diligence across its operations through periodic reviews and compliance monitoring led by the HR Compliance Point of Contact (POC). The scope of this due diligence covers key areas including recruitment and hiring practices, terms and conditions of employment (wages, benefits, and working hours), workplace conduct, non-discrimination and inclusivity, occupational health and safety, data privacy, and prohibition of child labor.

The process applies to all employees across geographies and extends to workplace-related activities, including remote work and company-led engagements. Due diligence is carried out through a combination of policy reviews, compliance checks, workplace inspections, grievance and incident analysis, employee feedback mechanisms, and targeted training programs.

Any gaps identified are addressed through corrective actions and continuous monitoring to ensure alignment with applicable laws and internal standards.

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

Sagility ensures that its office premises are designed to be accessible to visitors with disabilities, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The facilities are equipped with accessibility features such as entrance and basement ramps, wheelchair-friendly elevators, and PWD-accessible washrooms to support ease of movement within the premises. Additionally, security personnel are trained and sensitized to assist visitors with disabilities upon arrival, helping create a supportive, inclusive, and welcoming environment for all.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed*
Sexual Harassment	17%
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others - please specify	

During FY 2026, a Risk Assessment was initiated with 135 top suppliers, constituted on the basis of 75% of total business spend.

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

No significant risks were identified during the assessments.

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

Essential Indicators

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

Electricity constitutes the primary source of energy consumption for Sagility's operations. As part of its efforts to increase the share of renewable energy in its energy mix, the Company procures Energy Attribute Certificates (EACs) across its operating geographies. During the reporting period, EACs equivalent to 36% of total electricity consumption were procured. While these contribute to Sagility's market-based renewable energy claims, the energy consumption data presented below reflects only physically consumed energy.

Parameter	FY 2026	FY 2025
From renewable sources (GJ)		
Total electricity consumption (A)	0.0	0.0
Total fuel consumption (B)	0.0	0.0
Energy consumption through other sources (C)	0.0	0.0
Total energy consumed from renewable sources (A+B+C)	0.0	0.0
From non- renewable sources (GJ)		
Total electricity consumption (D)	90,222.1	91,350.2
Total fuel consumption (E)	921.7	1838.6
Energy consumption through other sources (F)	0.0	0.0
Total energy consumed from non–renewable sources (D+E+F)	91,143.8	93,188.8
Total energy consumed (A+B+C+D+E+F) (GJ)	**91,143.8**	**93,188.8**
Energy intensity per rupee of turnover (GJ/ Million ₹) (Total energy consumed/ Revenue from operations)	1.27	1.67
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/Million US$) (Total energy consumed / Revenue from operations adjusted for PPP)^	25.77	33.60

^The revenue from operations has been adjusted for PPP using the latest conversion factor for India, as published on the IMF's website. PPP conversion factor of 20.34 has been applied for FY 2026.

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes, the independent assurance has been carried out by DNV Business Assurance India Private Limited.

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

Not applicable, as Sagility is a technology-enabled services company and does not operate any facilities classified as Designated Consumers under the PAT Scheme.

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

Parameter	FY 2026#	FY 2025*
Water withdrawal by source (in kiloliters)		
(i) Surface water	0.0	0.0
(ii) Groundwater	0.0	0.0
(iii) Third-party water	1,59,329.2	99,463.5
(iv) Seawater / desalinated water	0.0	0.0
(v) Others	0.0	0.0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**1,59,329.2**	**99,463.5**
Total volume of water consumption (in kiloliters)	**1,59,329.2**	**99,463.5**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations **KL/Million ₹**)	2.22	1.79

Parameter	FY 2026#	FY 2025*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)^ (Total water consumption / Revenue from operations adjusted for PPP **KL/Million US$**)	45.06	35.86

#In FY 2026, water tracking has been expanded to cover all sites. Actual utility bill data has been used where available; for remaining sites, consumption has been estimated at 45 litres per person per day as per CGWA guidelines. ^The revenue from operations has been adjusted for PPP using the latest conversion factor for India, as published on the IMF's website. PPP conversion factor of 20.34 has been applied for FY 2026.

**In FY 2025, Water consumption data for India reflects reporting from the Purva, Surya Wave, and Chamundi Tower sites; data for other India locations was not available for FY 2025. Data for all other geographies has been fully captured.*

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes, the independent assurance has been carried out by DNV Business Assurance India Private Limited.

4. Provide the following details related to water discharge:

Parameter	FY 2026#	FY 2025*
Water discharge by destination and level of treatment (in kiloliters)		
To Surface Water		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
To Groundwater		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
To Seawater		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
Sent to third parties		
- No treatment		
- With treatment – please specify the level of treatment	0.0	0.0
Others	0.0	0.0
- No treatment		
- With treatment – please specify the level of treatment	13,355.1	79,570.8
Total water discharged (in kiloliters)	**13,355.1**	**79,570.8**

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

#In FY 2026, sites in India, Philippines, and Colombia located within managed office parks equipped with Sewage Treatment Plants (STPs) have been reported as zero discharge, as wastewater is treated on-premises. For sites in the USA and Jamaica, discharge has been estimated at 80% of water consumed.

**Water discharge for FY 2025 has been estimated at 80% of total water consumed, in the absence of site-level discharge tracking.*

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

Not applicable, as Sagility's operations do not generate industrial effluents requiring Zero Liquid Discharge systems.

6. **Please provide details of air emissions (other than GHG emissions) by the entity.**

Parameter*	Please specify unit	FY 2026	FY 2025
NOx	Tonnes	Not applicable, as Sagility is a technology-enabled services company with no industrial processes generating air emissions.	
SOx	Tonnes		
Particulate matter (PM)	Tonnes		
Persistent organic pollutants (POP)	Tonnes		
Volatile organic compounds (VOC)	Tonnes		
Hazardous air pollutants (HAP)	Tonnes		
Others-please specify	Tonnes		

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: *Not Applicable.*

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:**

Parameter	Unit	FY 2026	FY 2025
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	715.6	1,048.0
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	17,653.8	17,024.0
Total Scope 1 and Scope 2 emission per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Tonnes of CO_2e /Million ₹	0.26	0.32
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) ^	tonnes of CO_2e/Million US$	5.19	6.52

^The revenue from operations has been adjusted for PPP using the latest conversion factor for India, as published on the IMF's website. PPP conversion factor of 20.34 has been applied for FY 2026.

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes, the independent assurance has been carried out by DNV Business Assurance India Private Limited.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	Energy-Efficient Lighting and HVAC Upgrades	Implementation of energy-efficient lighting solutions (LEDs and occupancy sensors) along with advanced HVAC systems (VRF technology and demand-responsive indoor units) across leased facilities in a phased manner to enhance energy performance and reduce emissions.	Reduction in Scope 2 emissions; enhanced energy efficiency across office locations.
2.	Auto Shut-Off Software for PCs	Reduction in Scope 2 emissions; enhanced energy efficiency across office locations.	Decrease in electricity consumption from office equipment during non-working hours.
3.	Deployment of Renewable Energy	Transitioned towards renewable energy through the procurement and retirement of Energy Attribute Certificates (EACs), supporting market-based renewable energy claims across its operations.	Reduction in Scope 2 emissions.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
4.	Electric Vehicle (EV) Fleet Expansion	Promoted employee EV commuting through a fleet of 30 electric vehicles aligned with government e-mobility initiatives.	Lowered Scope 1 emissions and promoted clean transportation alternatives.
5.	Stakeholder Engagement on Energy Efficiency	Ongoing communication initiatives under "Sustainability@Sagility" to raise awareness among employees and stakeholders on energy-saving practices, including switching off PCs and air conditioning systems when not in use.	Behavioural changes leading to energy conservation across leased office spaces.
6.	Green Business Operations Redesign	Adoption of digital and flexible working models (such as remote work and flexi-scheduling), along with redesign of business operations to reduce commuting-related emissions and improve process efficiency.	Lower commuting-related emissions

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

Parameter	FY 2026	FY 2025
Total Waste generated (in metric tonnes)		
Plastic Waste ***(A)***	48.1	31.1
E-waste ***(B)***	11.1	15.9
Bio-medical Waste ***(C)***	0.0	0.0
Construction and Demolition Waste ***(D)***	0.0	0.0
Battery Waste ***(E)***	5.6	11.1
Radioactive Waste ***(F)***	0.0	0.0
Other Hazardous Waste. *Please specify, if any.* ***(G)***	0.0	0.0
Other Non-hazardousWwaste generated ***(H).*** *Please specify, if any.* *(Break-up by composition i.e. by materials relevant to the sector)*	366.4	278.6
Total (A+B + C + D + E + F + G + H)	**431.2**	**336.7**
Waste intensity per rupee of turnover (tonnes/Million ₹) (Total waste generated / Revenue from operations)	0.006	0.006
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonnes/Million US$)^ (Total waste generated/Revenue from operations adjusted for PPP)	0.12	0.12
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	53.5	85.3
(ii) Re-used	0.0	0.0
(iii) Other recovery operations *(Composting)*	109.4	55.0
Total	**162.9**	**140.3**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(i) Incineration	0.0	0.0
(ii) Landfilling	268.3	196.3
(iii) Other disposal operations	0.0	0.0
Total	**268.3**	**196.3**

^The revenue from operations has been adjusted for PPP using the latest conversion factor for India, as published on the IMF's website. PPP conversion factor of 20.34 has been applied for FY 2026.

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Yes, the independent assurance has been carried out by DNV Business Assurance India Private Limited.

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

Sagility manages waste through a structured and environmentally conscious approach, tailored to its operations within leased office spaces. The Company emphasizes minimizing its environmental footprint by applying circular principles such as reduction at source, reuse of materials, recycling of waste streams, and recovery wherever feasible. These practices address key waste categories including e-waste, plastics, packaging, and food waste.

To operationalize this approach, Sagility collaborates with authorized vendors to ensure compliant collection, handling, and disposal of waste. Employee engagement plays a key role, with initiatives encouraging the use of reusable alternatives to limit single-use plastics, supported by ongoing awareness campaigns that promote responsible consumption habits. Electronic waste is channelled through certified recyclers, while in certain cases, retired IT equipment such as desktops is repurposed through donation to extend its lifecycle.

Given the nature of service-oriented business model, Sagility's operations do not involve the use or generation of hazardous or toxic substances. The Company adheres to applicable environmental and safety regulations and continues to identify opportunities to further strengthen waste minimization practices across its facilities.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
Not Applicable as Sagility does not have operations around ecologically sensitive areas.			

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

Name and brief details of the project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant weblink
Not applicable, as Sagility's operations do not fall under the scope of activities requiring Environmental Impact Assessments under applicable environmental laws.					

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

Sr. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or courts	Corrective action taken, if any
Given the nature of our business, the above question has limited applicability. The organization complies with all applicable environmental laws, regulations, and guidelines in the jurisdictions where it operates.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility/ plant located in areas of water stress, provide the following information:

(i) Name of the area - Operations in India, Philippines and USA

(ii) Nature of operations - Leased Office Spaces for BPM Services

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2026	FY 2025
Water withdrawal by source (in kiloliters)		
(i) Surface water	0.0	0.0
(ii) Groundwater	0.0	0.0
(iii) Third-party water	1,14,340.7	89,550.4
(iv) Seawater / desalinated water	0.0	0.0
(v) Others	0.0	0.0
Total volume of water withdrawal (in kiloliters)	**1,14,340.7**	**89,550.4**
Total volume of water consumption (in kiloliters)	**1,14,340.7**	**89,550.4**
Water intensity per rupee of turnover (KL/million ₹) (Water consumed / turnover)	**1.59**	**1.61**
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
(ii) Into Groundwater		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
(iii) Into Seawater		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
(iv) Sent to third parties		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	0.0	0.0
(v) Others		
- No treatment	0.0	0.0
- With treatment – please specify the level of treatment	202.6	71,640.3
Total water discharged (in kiloliters)	**202.6**	**71,640.3**

[#] In FY 2025-26, water tracking has been expanded to cover all sites. Actual utility bill data has been used where available; for remaining sites, consumption has been estimated at 45 litres per person per day as per CGWA guidelines. In FY 2025–26, sites in India, Philippines, and Colombia located within managed office parks equipped with Sewage Treatment Plants (STPs) have been reported at zero discharge, as wastewater is treated on-premises. For sites in the USA and Jamaica, discharge has been estimated at 80% of water consumed.

** In FY 2024-25, Water consumption data for India reflects reporting from the Purva, Surya Wave, and Chamundi Tower sites; data for other India locations was not available for FY 2024–25. Data for all other geographies has been fully captured. Water discharge for FY 2024–25 has been estimated at 80% of total water consumed, in the absence of site-level discharge tracking.*

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Not Applicable

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

Parameter		FY 2026	FY 2025
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	33,966.8	33,165.0
Total Scope 3 emissions per rupee of turnover	tonnes of CO_2e/Million ₹	0.47	0.60

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Not Applicable

3. **With respect to the ecologically sensitive areas reported in Question 10 of the essential indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.**

Not Applicable as Sagility does not have operations around ecologically sensitive areas.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Sagility has not undertaken any specific initiatives or deployed innovative technologies in the current reporting period. However, we recognize the importance of integrating such measures into our operations and intend to evaluate relevant opportunities and potential interventions in the next reporting cycle.			

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

Yes. Sagility has instituted a comprehensive Business Continuity Management System (BCMS) aligned with ISO 22301:2019 and the Plan–Do–Check–Act framework to ensure operational resilience during crises. The program covers planning, implementing, monitoring, reviewing, and improving business continuity measures, supported by necessary resources, infrastructure, and trained personnel. A dedicated BCM organization oversees the maintenance and testing of Business Continuity and Crisis Management Plans, with defined roles at global, country, and site levels, including steering committees and recovery teams. BCMS elements are reviewed at least annually or upon significant changes, ensuring preparedness to meet stakeholder commitments during any disruption.

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

Not applicable at present, as a comprehensive value chain assessment has not yet been undertaken.

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

Sagility integrates environmental considerations into its supplier engagement and sourcing processes, with a focus on emissions reduction and climate-aligned practices. As part of this approach, the Company actively engages with suppliers demonstrating strong environmental stewardship and has identified approximately 131 suppliers aligned with the Science Based Targets initiative (SBTi). The SBTi-focused suppliers contributed to ~23.9 % of Sagility's total spend during the financial year, representing a significant share of sustainably sourced inputs.

8. **How many Green Credits have been generated or procured:**

   a. **By the listed entity**

   Sagility and its key value chain partners have not yet participated in Green Credit mechanisms; however, the Company is monitoring regulatory developments and exploring future participation.

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

   NIL.

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

Essential Indicators

1 a. **Number of affiliations with trade and industry chambers/ associations.**

17

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)	Geography
1	NASSCOM (National Association of Software and Service Companies)	National	IND
2	IT and Business Process Association of the Philippines	National	PH
3	Contact Center Association of the Philippines	National	PH
4	Healthcare Information Management Association of the Philippines	National	PH
5	People Management Association of the Philippines	National	PH
6	Health Plan Alliance	National	USA

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)	Geography
7	America's Health Insurance Plans	National	USA
8	Healthcare Financial Management Association (HFMA)	National	USA
9	National Health Care Anti-Fraud Association (NHCAA)	National	USA
10	Nashville Healthcare Council	State and National	USA

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

Name of authority	Brief of the case	Corrective action taken
No instances of anti-competitive conduct have been reported; hence, no corrective actions have been required or undertaken.		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	National Association of Software and Service Companies (NASSCOM)	Through its memberships in various industry associations across India, the Philippines, and Jamaica, KMPs actively participate in events, conferences, webinars, and social media platforms intended for senior stakeholders. These platforms enable the Company to share industry insights and contribute to discussions that help shape the broader direction and future of the industry.	Not Available		
2	Contact Center Association of the Philippines (CCAP)				
3	IT and Business Process Association of the Philippines (IBPAP)				
4	Global Services Association of Jamaica (GSAJ)				

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No projects requiring Social Impact Assessments (SIA) under applicable laws were undertaken by the entity during the current financial year.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable, as Sagility has not undertaken any projects involving Rehabilitation and Resettlement (R&R) during the reporting period.						

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

Sagility has established a formal grievance redressal mechanism through its "Speak Up: Report a Concern" platform, accessible to community beneficiaries, NGO partners, employees, vendors, and other stakeholders. Concerns can be raised through multiple channels including a 24/7 online portal, regional helpline numbers, QR code access, and a dedicated escalation email, ensuring ease of access across geographies. All grievances received are reviewed confidentially by the Special Investigation Unit (SIU) and the Global Compliance & Privacy Office, with appropriate investigation and resolution processes in place.

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

	FY 2026	FY 2025
Directly sourced from MSMEs/Small Producers (Global)	11.5%	13.0%
Directly from within India (Indian Operations)	98.6%	99.9%

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

Location	FY 2026	FY 2025
Rural	0.0%	0.0%
Semi-urban	0.6%	1.0%
Urban	14.3%	16.0%
Metropolitan	85.1%	83.0%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Details of negative social impact identified	Corrective action taken
Not applicable, as no Social Impact Assessments identifying negative social impacts were conducted during the reporting period.	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Karnataka	Yadgir	4,38,846

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

Yes, the Company has established a procurement policy that promotes inclusive sourcing by encouraging participation from marginalized and vulnerable groups. The policy aims to provide equitable access to business opportunities for underrepresented suppliers, with preference accorded to such vendors when they are comparable to others across key evaluation criteria

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

We actively engage with a diverse range of suppliers, including minority-owned, women-owned, disability-owned, veteran and disabled veteran-owned, LGBTQIA+-owned businesses, as well as small, medium, and micro enterprises (SMMEs). To ensure authenticity, relevant certifications are periodically reviewed and verified.

(c) What percentage of total procurement (by value) does it constitute?

In FY 2026, 13 % of total procurement spend was directed toward businesses owned by or representing marginalised and vulnerable groups, including LGBTQ-owned businesses, MSMEs, small businesses, and women-owned enterprises.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable, as Sagility does not own or acquire any intellectual property based on traditional knowledge.				

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the Case	Corrective action taken
Not applicable, as Sagility does not own or acquire any intellectual property based on traditional knowledge.		

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Association of People with Disability - To train marginalized and economically disadvantaged youth with disabilities in skills development, provide support, and create opportunities for wage employment.	296	100%
2	"Unnati Foundation - To train and empower youth at for 35 days with a total of 300 hours training curriculum and guarantee jobs at the end of the training.	500	100%
3	Desai Foundation - To train women through vocational skills, entrepreneurship development, and financial literacy programs to enable assured income generation	541	100%
4	Nudge Foundation - Project InSight - Screen and correct Presbyopia among working-age adults to enhance productivity and quality of life	19,798	100%
5	Sports for Change - A) 'Sports for Change' Program – Engage children in government schools to build their health, fitness, and social-emotional skills, ensuring holistic development through sports and play. B) 'Sports Excellence Program' – Identify talented children in select sports (Kho Kho and Kabaddi) and provide them with structured training and competitive exposure at the mandal, district, state, and national levels.	3,200	100%
6	Saytrees Environment Trust - Urban Afforestation by creating Miyawaki forest by planting 5000 saplings	10,000	100%
7	Nirmaan Foundation - Support for ICU infrastructure + CPR training sessions at Victoria Hospital, Bengaluru.	4,430	100%

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

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   Sagility has established structured mechanisms to receive and respond to consumer complaints and feedback as part of its commitment to client satisfaction and service excellence. The Company typically employs multiple channels such as dedicated customer service representatives dedicated to each client who receive and respond to client concerns, customer service helplines, email support, web portals, and feedback forms to ensure accessibility and responsiveness. Complaint incidents are logged into a centralized case management system, where they are categorized, tracked, and assigned to relevant teams for resolution and investigation. A well-defined escalation matrix ensures timely intervention at various levels, depending on the complexity or urgency of the issue. Additionally, Sagility emphasizes quality assurance and continuous improvement by regularly analysing complaint trends and feedback data to identify root causes and implement corrective actions, thereby enhancing overall service delivery.

2. **Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:**

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable, as we are a technology-enabled service provider.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2026			FY 2025		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	NIL	NIL	-	NIL	NIL	-
Advertising	NIL	NIL	-	NIL	NIL	-
Cyber-Security	NIL	NIL	-	NIL	NIL	-
Delivery of Essential Services	NIL	NIL	-	NIL	NIL	-
Restrictive Trade Practices	NIL	NIL	-	NIL	NIL	-
Unfair Trade Practices	NIL	NIL	-	NIL	NIL	-

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

	Number	Reasons for recall
Voluntary Recalls	Not applicable, as Sagility does not offer physical products.	
Forced Recalls		

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

Sagility has implemented a robust framework to manage cybersecurity risks and protect personal data. The Company's Global Privacy Policy reflects its commitment to safeguarding the personal information of clients, employees, and other stakeholders, and outlines the principles governing how data is collected, processed, stored, and shared in compliance with applicable data protection regulations.

These efforts are reinforced through a range of internal controls, structured incident response procedures, and risk management mechanisms that help identify potential threats early and respond effectively. Together, these measures support the protection of sensitive information while ensuring operational resilience and business continuity. Weblink- Global Privacy Policy

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

During the reporting period, there were no penalties or Regulatory actions that were imposed. As part of its commitment to maintaining a strong security posture, Sagility has implemented industry-leading technologies and regularly reviews and enhances its cybersecurity processes and controls in line with global best practices. Supported by the Company's World Class Compliance Program (WCCP), Sagility has also established mechanisms for continuous monitoring and oversight to ensure compliance with regulatory and statutory requirements issued by CMS, as well as state and federal healthcare authorities.

7. **Provide the following information relating to data breaches:**

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	0
c.	Impact, if any, of the data breaches	Not applicable, as there were no instances of data breaches

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

   The information pertaining to our services is available on the corporate webpage, https://sagility.com/. In addition, we also use various digital and social media platforms for disseminating information related to our products and services.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services**

   Not applicable, as Sagility provides backend technology-enabled services with no direct consumer-facing products requiring usage-related communication.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   As a backend technology-enabled business process management company, Sagility does not directly interface with end consumers and accordingly does not provide essential services requiring consumer-facing disruption communication. However, Sagility has established a structured Business Impact Analysis (BIA) process to assess and address potential risks of service disruption or discontinuation. The BIA identifies key accounts, lines of business, critical processes, and associated timeframes, evaluating the potential regulatory, reputational, strategic, customer, financial, and operational impacts. It also determines recovery and continuity objectives, applicable legal and contractual requirements, and dependencies across IT, data, facilities, people, infrastructure, and third parties. Impact levels are assessed from minor to critical, with defined outage tolerances and recovery objectives. This systematic approach ensures timely identification, assessment, and communication of risks to relevant stakeholders.

4. a) **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

   Not applicable, as Sagility does not offer physical products.

   b) **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   Yes. As a B2B healthcare business process management company, Sagility's consumers are institutional clients - payers, providers, and their partners rather than individual end consumers. Sagility conducts regular Customer Satisfaction (CSAT) surveys to assess client experience and service quality across its operations. These surveys are administered post-service delivery and cover key parameters such as satisfaction with issue resolution, communication clarity, and responsiveness.

   In FY 2026, the CSAT surveys were conducted through structured feedback mechanisms, allowing clients to rate their experience on a standardized satisfaction scale. In addition to quantitative scores, the surveys also included open-ended questions to capture specific feedback and identify areas for improvement.

   The insights gathered from these surveys are systematically reviewed by leadership teams to identify strengths, close service gaps, and drive continuous improvement across service lines and geographies. Sagility remains committed to enhancing client satisfaction and using these findings to inform strategic actions.

DNV

INDEPENDENT ASSURANCE STATEMENT

to the Management of Sagility Limited

Sagility Limited (Corporate Identity Number U72900KA2021PLC150054, hereafter referred to as 'Sagility' or 'the Company') commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include BRSR Core as per Annexure 17A of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026).

Our Conclusion:

On the basis of the assessment undertaken, nothing has come to our attention to suggest the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) do not properly adhere to the reporting requirements outlined in the Industry Standard on Reporting of BRSR Core.

Scope of Work and Boundary

The scope of our engagement includes independent assurance of 'BRSR Core' attributes for limited level of assurance for the Financial Year (FY) 2025-26.

Boundary covers the performance of Sagility operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of limited assurance covers the operations of Sagility Limited across 9 locations in India and 14 International locations.

Reporting Criteria and Standards

The disclosures have been prepared by Sagility with reference to:

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

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures with respect to Greenhouse gases disclosures.

Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised professional judgment and maintained professional skepticism to support our assessment and the conclusions reached based on the limited assurance procedures performed.

Our competence and Independence

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

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

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Sagility. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Our focus included disclosures, management processes, and key ESG metrics specified under the BRSR Core. The Industry Standard on Reporting of BRSR Core used a basis of limited level of assurance.
- Understanding the key systems, processes and controls for collecting, managing and reporting the Key Performance Indicators (KPIs) of BRSR Core. Understand and test, on a sample basis to evaluate adherence to the reporting principles.
- Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's

business and its key stakeholders.

- DNV audit team conducted on-site and remote audit for corporate office and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment. Please refer to annexure II for more details.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustainTM Protocol, V6.0 for limited level of assurance for the disclosures.

Inherent Limitations

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

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

Responsibility of the Company

Sagility has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed for BRSR Core 9 ESG attributes in BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Sagility is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

DNV's Responsibility

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

Use and distribution of Assurance Statement

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

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

For DNV Business Assurance India Private Limited,	
Sarkar, Chandan — Digitally signed by Sarkar, Chandan Date: 2026.07.17 18:29:08 +05'30'	Sharma, Anjana — Digitally signed by Sharma, Anjana Date: 2026.07.17 19:05:59 +05'30'
Chandan Sarkar Lead Verifier	**Anjana Sharma** Assurance Reviewer
Assurance Team: Mohanakrishnan R, Shilpa Swarnim, Poornachander Maratha, Suraiya Rahman, Sudharshan K	

17/07/2026, Bengaluru, India.

DNV

Annexure I – BRSR Core Verified Data

Stipulated as per BRSR Core provided by the company

Sr. No.	Attribute	Parameter	Unit of Measures	Verified Value for FY 2025-26
1	**Green-house gas (GHG) footprint**	Total Scope 1 emissions (Break-up of the GHG into CO_2e, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Total emissions (tCO_2e)	715.6
		Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)- *Location Based*	Total emissions (tCO_2e) *Location Based*	17,653.8
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO_2e/Total Revenue from Operations in Million INR	0.26
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO_2e / Total Revenue from Operations adjusted for PPP in Million USD	5.19
2	**Water footprint**	Total water consumption	kL	1,59,329.2[1]
		Water consumption intensity	KL / Total Revenue from Operations in Million INR	2.22
			kL / Total Revenue from Operations adjusted for PPP in Million USD	45.06
		Water Discharge by destination and levels of Treatment	kL	13,355.1[2]
3	**Energy footprint**	Total energy consumed	Giga Joules (GJ)	91143.8
		% of energy consumed from renewable sources	In % terms	0
		Energy intensity	GJ/ Total Revenue from Operations in Million INR	1.27
			GJ/ Total Revenue from Operations adjusted for PPP in Million USD	25.77
4	**Embracing circularity - details related to waste management by the entity**	Plastic waste (A)	MT	48.1
		E-waste (B)	MT	11.1
		Bio-medical waste (C)	MT	0
		Construction and demolition waste (D)	MT	0
		Battery waste (E)	MT	5.6
		Radioactive waste (F)	MT	0
		Other Hazardous waste (G)	MT	0
		Total Non-Hazardous Waste (H)	MT	366.4
		Total (A+B + C + D + E + F + G+ H)	MT	431.2[3]
		Waste intensity per rupee of turnover from operations	Metric tonnes /Total Revenue from Operations in Million INR	0.006
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Total waste generated in MT/ Revenue from operations adjusted for PPP in Million USD	0.12
		For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	MT	53.5
		(ii) Re-used	MT	0
		(iii) other recovery operations	MT	109.4
		Total waste in recovered	MT	162.9
		For each category of waste generated, total waste disposed of by nature of disposal method		
		(i) Incineration	MT	0
		(ii) Landfilling	MT	268.3
		(iii) Other disposal options	MT	0
		Total waste in disposed	MT	268.3

1 Sagility reports its water consumption data based on actual utility consumption records wherever it was available; and for those locations without site-specific consumption data, water use was estimated by Sagility based on a consumption factor of 45 litres per person per day, in line with Central Ground Water Authority (CGWA) guidelines.
2 Sagility has reported zero liquid discharge for facilities located in India, Philippines, and Colombia that operate within managed office parks equipped with Sewage Treatment Plants (STPs), where wastewater is treated on-site. For facilities in the USA and Jamaica, in the absence of site-level monitoring and discharge measurement data, water discharge has been estimated by applying an assumption that 80% of water consumed is discharged as wastewater.
3 Sagility reports its Waste generation & waste disposal is limited only for locations India, Philippines and Columbia

DNV

5	**Enhancing Employee Wellbeing and Safety**	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	2.3
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's sites)	Number of Permanent Disabilities	Employees - 0 Workers - 0
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees - 0.073 Workers - 0
			No. of fatalities	Employees - 0 Workers - 0
6	**Enabling Gender Diversity in Business**	Gross wages paid to females as % of wages paid	In % terms	63.7
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	20
			Complaints on POSH as a % of female employees / workers	0.2
			Complaints on POSH upheld	9
7	**Enabling Inclusive Development**	Input material sourced from following sources as % of total purchases –and from within India	Directly sourced from MSMEs/ small producers (In % terms – As % of total purchases by value)	11.5
			Sourced directly from within India	98.6
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	**Location**	
			Rural	0
			Semi-urban	0.6
			Urban	14.3
			Metropolitan	85.1
8	**Fairness in Engaging with Customers and Suppliers**	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	71.31
9	**Open-ness of business**	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	NA[4]
			Number of trading houses where purchases are made from	
			Purchases from top 10 trading houses as % of total purchases from trading houses	
			Sales to dealers / distributors as % of total sales	
			Number of dealers / distributors to whom sales are made	
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	
			Share of RPTs (as %) in	
			Purchases	1.43
			Sales	NIL
			Loans & advances	NIL
			Investments	NIL

Annexure II – Sites selected for audits

S.no	Site	Location
1.	Corporate Office (onsite audit)	Bangalore (Corporate Office - AMR Tech Park 1 & 2A)
2.	Site Location (onsite audit)	Hyderabad (Purva); Coimbatore (KCT Tech Park), Philippines (Plaza E, Zeta and Giga tower); Bangalore (Global City, Surya Wave)
3.	Site Location (remote audit)	Jamaica (Angles , Constant Spring 2)

4 Not applicable, as Sagility does not engage with trading houses or dealers for purchases, sales, loans, or investments