



A Larsen & Toubro
Group Company

LTM

It's time to Outcreate

Business Responsibility & Sustainability Report

Business Responsibility & Sustainability Report ~ FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity:** L72900MH1996PLC104693
2. **Name of the Listed Entity:** LTM Limited (Formerly known as LTIMindtree Limited)
3. **Year of incorporation:** 23 December 1996
4. **Registered office address:** L&T House, Ballard Estate, Mumbai, Maharashtra, 400001
5. **Corporate address:** Technology Tower 1, Gate No. 5, Saki Vihar Road, Powai, Mumbai 400 072
6. **E-mail:** sustainability@ltm.com
7. **Telephone:** +91 22 6776 6776
8. **Website:** <https://www.ltm.com/>
9. **Financial year for which reporting is being done:** FY 2025-26 (01 April 2025 – 31 March 2026)
10. **Name of the Stock Exchange(s) where shares are listed:** National Stock Exchange of India Limited (NSE) (Stock Symbol: LTM) and BSE Limited (Stock Code: 540005)
11. **Paid-up Capital:** The paid-up equity share capital of LTM Limited (formerly known as LTIMindtree Limited) as on March 31, 2026, is INR 296.49 Million comprising 296,493,321 equity shares (Includes 32,104 treasury shares held by LTIMindtree Employee Welfare Trust) of face value of INR 1/- each.
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:**
 Name: Archana Sahay
 Telephone: +91 80 66186000
 Email address: Archana.Sahay@ltm.com
13. **Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together):**
 The disclosures in this report pertain to LTM Limited ("LTM") on a consolidated basis. Environmental disclosures are prepared using the operational control approach and primarily cover India and International facilities, where we have operational controls and the majority of our workforce and environmental footprint are concentrated. Disclosures related to social, governance, and economic aspects encompass our global entities.
14. **Name of assurance provider:**
 BDO India Services Private Limited (BDO India)
15. **Type of assurance obtained:**
 - Reasonable Level of assurance for BRSR Core Attributes (Ref: Annexure I of SEBI circular) and
 - Reasonable & Limited Level of assurance for BRSR Non-Core indicators (Ref: Annexure II of SEBI circular) as detailed in the signed Assurance Statement.

II. Products/Services

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

S. No	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1	Information and communication (J6, J8)	Computer programming, consultancy, and related activities & other information & communication service activities, IT software, services, and related activities.	100%

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

S. No	Product/Service	NIC Code	% Of Total Turnover contributed
1	IT and IT-enabled services including digital transformation services, enterprise solutions, technology consulting, IT consulting, application development and maintenance, business operations services and platforms, among others, are the predominant services which accounts for the entity's turnover	62099, 892 (1987 NIC Code) & 620 (NIC Code)	100%

III. Operations

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

Locations	Number of plants	Number of offices	Total
National	Not Applicable*	44	44
International	Not Applicable*	74	74

*As LTM Limited (formerly known as LTIMindtree Limited) is an IT Services Company, we do not have any manufacturing plants. For more information, refer to Global presence section.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. Of States)	11
International (No. Of Countries)	41

LTM has business activities in 11 National locations – Delhi, Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Odisha, Tamil Nadu, Telangana, Uttar Pradesh, West Bengal.

LTM has business activities in 41 International locations – Australia, Belgium, Brazil, Canada, China, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Hong Kong, Italy, Japan, Kenya, Luxembourg, Malaysia, Mexico, Netherlands, Norway, Philippines, Poland, Portugal, Qatar, Republic of Ireland, Saudi Arabia, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, Taiwan, Thailand, UAE, UK, USA.

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 of LTM is 94%.

c. A brief on types of customers:

LTM works in partnerships with leading corporations across the globe, frequently including Fortune 1000 and Global 2000 companies, along with organizations in the public sector. Please refer to this report for more details.

IV. Employees

All employees at LTM are classified as either Permanent or Other than Permanent, with no categorization as 'Workers'. Hence the category of 'Workers' is not applicable. Recognizing that gender is not strictly binary, some individuals may prefer to opt out of traditional male/female identification and select 'Others'. This inclusive category encompasses individuals who identify as non-binary, gender-fluid, transgender, or any other gender identity beyond the binary norm.

20. Details as at the end of Financial Year:

a. Employees (including differently abled):

S. No.	Particulars	Total		Male		Female		Others	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	
EMPLOYEES									
1	Permanent (E)	87,950	60,756	69.08%	27,151	30.87%	43	0.05%	
2	Other than Permanent (F)	4,761	3,272	68.73%	1,104	23.19%	385	8.09%	
3	Total employees (E + F)	92,711	64,028	69.06%	28,255	30.48%	428	0.46%	

b. Differently abled Employees:

S. No.	Particulars	Total		Male		Female		Others	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	
DIFFERENTLY ABLED EMPLOYEES									
1	Permanent (E)	59	49	83.05%	10	16.95%	0	0.00%	
2	Other than Permanent (F)	3	3	100.00%	0	0.00%	0	0.00%	
3	Total employees (E + F)	62	52	83.87%	10	16.13%	0	0.00%	

Note: It is completely voluntary for our employees to declare their disability status and the number of PwD employees shown here are those who have declared their disability, with certificate of Disability uploaded on our system. So, this data represents a subset of actual PwDs currently working with LTM.

21. Participation/Inclusion/Representation of women

S. No.	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B/A)
1	Board of Directors	9	1	11.11%
2	Key Management Personnel	2	1	50%

Note:

- CEO & MD is included in the Board of Directors (BODs).
- Key Management Personnel (KMP) includes Chief Financial Officer (CFO) and Company Secretary (CS).

22. Turnover rate for permanent employees

	FY 2025-26 (Turnover rate in current FY)				FY 2024-25 (Turnover rate in previous FY)				FY 2023-24 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
Permanent Employees	13.39%	12.95%	6.30%	13.25%	14.06%	15.03%	9.65%	14.35%	14.21%	14.98%	11.54%	14.45%

Note: The data considers voluntary attrition.

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

23. (a) Names of holding/subsidiary/associate companies/joint ventures

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	LTIMindtree Canada Limited	Subsidiary	100	Yes
2	LTIMindtree GmbH	Subsidiary	100	Yes
3	LTIMindtree Financial Services Technologies Inc.	Subsidiary	100	Yes
4	LTIMindtree South Africa (Pty) Ltd	Subsidiary	69.58	Yes
5	LTIMindtree Information Technology Services (Shanghai) Co. Limited	Subsidiary	100	Yes
6	LTIMindtree Spain, S.L ¹	Subsidiary	100	Yes
7	LTIMindtree S.De. RL.De. C.V	Subsidiary	100	Yes
8	LTIMindtree Norge AS	Subsidiary	100	Yes
9	LTIMindtree Middle East FZ-LLC	Subsidiary	100	Yes
10	LTIMindtree UK Limited	Subsidiary	100	Yes
11	LTIMindtree Consulting Brazil Ltda	Subsidiary	100	Yes
12	LTIMindtree S.A.	Subsidiary	100	Yes
13	Syncordis Limited, UK ²	Subsidiary	100	Yes
14	LTIMindtree PSF SA	Subsidiary	100	Yes
15	LTIMindtree Switzerland AG	Subsidiary	100	Yes
16	Nielsen + Partner PTE Limited ³	Subsidiary	100	Yes
17	LTIMindtree (Thailand) Limited	Subsidiary	100	Yes
18	LTIMindtree USA Inc.	Subsidiary	100	Yes
19	LTIM Aramco Digital Solutions for Information Technology Company ⁴	Subsidiary	51	Yes

¹ Dissolved and liquidated w.e.f. March 31, 2026

² Dissolved w.e.f. July 16, 2025

³ Struck off w.e.f. November 28, 2025

⁴ W.e.f. 16 July 2025, the Company obtained control as per Ind AS 110 'Consolidated Financial Statements' and reclassified from a joint venture to subsidiary.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) **Turnover:** INR 423,076 Million

(iii) **Net worth:** INR 228,685 Million (Standalone), INR 241,077 Million (consolidated)

(iv) **CSR threshold limit:** INR 957 Million

(v) **CSR spend:** INR 960 Million

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:

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 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of pending resolution at close of the year	Remarks
Communities	Yes. Captured in MoU/Annexure	Nil	Nil	The Grievance redressal mechanism is captured in the Annexure Document which provides for establishment of a Grievance Redressal Committee (GRC) which comprises two members from NPO and one member from the donor partner organization associated with the project, as nominated by the partner organization.	Nil	Nil	Nil
Investors* (other than shareholders)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Shareholders	Yes. As per SEBI Listing Regulations, we have a designated e-mail ID, investor@ltm.com and centralized web-based complaints redressal system	3	Nil	All complaints received during the year were suitably addressed and closed.	29	Nil	All complaints received during the year were suitably addressed and closed.
Employees	https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/07/Grievance-Redressal-Policy.pdf	157	2	A total of 155 cases were resolved during the year. 2 cases are currently being reviewed and in progress	134	2	A total of 132 cases were resolved during the year. 2 cases are currently being reviewed and in progress.
Customers	Yes. Escalation mechanisms are defined in individual client contracts and escalation matrix is provided with various modes including tool-based system. We obtain ongoing, project based and annual feedback from our customers.	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes, https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2024/08/whistleblower-policy.pdf	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)**	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

*The Company has only one category of Investor - Equity shareholder. Hence Investors (other than shareholders) is not applicable.

**We do not have any other stakeholder group from whom complaints are received.

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

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

S. 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.	Environment: Climate Change and Carbon Neutrality	Risk (R) & Opportunity (O)	<p>Risk:</p> <ul style="list-style-type: none"> Climate change-driven extreme weather can endanger people while disrupting business continuity through physical damage, strategic challenges, and evolving regulatory and market conditions. Increasing global carbon pricing mechanisms and India's evolving green credit obligations pose financial & operational risks. High dependence on the grid power may lead to Scope 2 volatility. <p>Opportunity:</p> <ul style="list-style-type: none"> Investing in LEED certified and high efficiency buildings to future proof assets and align with global ESG leadership standards. 	<p>LTM is advancing a globally aligned climate strategy to mitigate environmental risks and enhance long-term resilience, integrating energy efficiency, scaled renewable energy adoption, responsible water management, and rigorous climate risk assessment into its business model.</p> <p>We are advancing a science-led decarbonization pathway through the Science based target initiatives. We are transitioning to renewable resources to meet our internal power requirement. We utilize IoT-based energy management systems to optimize HVAC and server load in our delivery centers.</p> <p>We invested INR 1840.33 million in green building infrastructure in FY26. This includes smart metering and BMS enabled controls.</p>	<p>Negative:</p> <p>Potential increase in capital expenditure for resilient infrastructure retrofitting and green building certifications. Cost of carbon offsets or penalties for non-alignment with evolving global green mandates.</p> <p>Positive:</p> <p>Long-term business resilience and significant energy cost reductions.</p>
	Water Stewardship and security	R	<p>Risk:</p> <ul style="list-style-type: none"> Operations in water stressed regions (Bengaluru, Hyderabad, Chennai). Disruption in municipal supply or groundwater depletion directly threatens facility operations. 	<p>We ensure 100% recycling of treated wastewater through advanced STPs for flushing and landscaping. We have installed smart water meters, smart cleaning programs, onsite RO plants and have implemented extensive rainwater harvesting structures.</p>	<p>Negative:</p> <p>Increased OPEX for tanker procurement during peak summer months.</p> <p>Positive:</p> <p>Reduced long-term cost of raw water through self-sufficiency and reduced vendor/municipal dependencies.</p>
	Circular Economy & Waste Management	O	<p>Opportunity:</p> <ul style="list-style-type: none"> Transitioning from liner to circular resource use reduces the environmental footprint of our offices and supports sustainable procurement. 	<p>Aiming for ~100% waste recycling by 2030. Partnering with authorized recyclers and implementing sustainable procurement where materials are returned to partners for refurbishment.</p>	<p>Positive:</p> <p>Cost avoidance through reduced procurement cycles and waste disposal fees.</p>

S. 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.	Social: Employee Wellbeing and Experience	Risk (R) & Opportunity (O)	<p>Risk:</p> <ul style="list-style-type: none"> Shortage of multi-skilled talent in the market, driven by rapid technological advancements, can threaten LTM's competitiveness. Failing to provide a safe and inclusive workspace can negatively impact employee morale, productivity, and the Company's reputation, while also hindering efforts to attract and retain talent. Higher attrition and losing talent have an impact on customer relations, execution, loss of institutional knowledge and increased costs. <p>Opportunity:</p> <ul style="list-style-type: none"> LTM integrates wellness facilities across its locations to attract and retain top talent, boosting employee satisfaction, productivity, and innovation, thereby maintaining a competitive edge. By continuously monitoring the evolving job market, we ensure our strategies remain ahead of the curve, establishing us as the 'Employer of Choice' for both new talent and seasoned professionals. <p>LTM prioritizes employee wellbeing by investing in career development and fostering a supportive work environment, ensuring employees have the skills to meet industry demands.</p>	<p>Learning and Development (Shoshin School):</p> <p>A structured learning ecosystem is established to enable continuous capability development, enhance workforce readiness and align employee skills with evolving business requirements.</p> <ul style="list-style-type: none"> LTM is committed to fostering a culture of continuous learning and professional development among its workforces. The company offers a variety of skill enhancement programs that addresses technical skills, industry knowledge, and in the emerging technologies that also involves bridging Technology and Domain. These initiatives are designed to empower employees to thrive in a rapidly changing business environment. Shoshin School promotes ongoing learning and development of employees at LTM. The programs offered to lateral, and college graduate hires are structured to accelerate project readiness, ensuring employees can quickly upskill/reskill and contribute to organizational goals. To further promote the culture of lifelong learning and innovation, the Learning Promenade initiative offered by Shoshin School provides opportunities for employees to continually expand their knowledge and skills in emerging technology trends. Initiatives such as these not only enrich individual capabilities but also drive transformative impact across the organization. <p>Structured proctored assessments identify areas for improvement basis which customized training plan is offered aligning to the business needs.</p>	<p>Negative:</p> <ul style="list-style-type: none"> Financial implications include missed growth opportunities and losses due to talent shortages. Incidents that harm the organization's reputation can lead to lost opportunities. Additionally, ongoing challenges in aligning talent with evolving technological landscapes raise concerns in a competitive environment. <p>Positive:</p> <ul style="list-style-type: none"> We leverage our technological expertise to continuously monitor skill development outcomes and improve upskilling and reskilling processes, thereby enhancing our talent pool. Aligning employee skills with industry and business needs supports our organizational growth strategy. Committed to upskilling talent in line with evolving market demands, business requirements, and our growth vision. Providing opportunities for employees to address real business challenges increases satisfaction and retention. Fostering a supportive workplace environment enhances employee dedication, leading to measurable financial gains through improved performance.

S. 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)
				<p>Wellbeing:</p> <ul style="list-style-type: none"> Recognizing that Wellbeing encompasses all aspects of life, LTM promotes holistic wellbeing through quarterly programs focused on physical, emotional, financial, and social health. Associates benefit from initiatives that support the adaptation to hybrid work and work-life balance, reinforcing the organization's trust in its people to manage their well-being in ways that suit their unique needs. Our associates also have access to 24/7 medical assistance, including audio/video consultations with general physicians and specialists, which is free for associates and their five dependents in India. Other medical services are available at discounted rates. <p>Employee Retention:</p> <ul style="list-style-type: none"> Assured Engagement Framework with enhanced focus on Rewards and Recognitions. Holistic Career Management through defined career paths for growth and upskilling. Leadership development program – Customized and standardized. Balanced Workplace flexibility. Differentiated employee value proposition. Engaging campus involvement programs. Opportunity vs. Aspiration matrix is implemented via Talent Central. 	

S. 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)
3.	Social: Community Development	Risk (R) & Opportunity (O)	<p>Risk:</p> <ul style="list-style-type: none"> Failure to meet CSR goals can hinder the development of communities and compliance with regulatory requirements. <p>Opportunity:</p> <ul style="list-style-type: none"> Addressing community needs and supporting government initiatives can result in positive outcomes for both communities and businesses. Additionally, investing in social infrastructure to drive social change provides numerous direct and indirect economic advantages. 	<p>We partner with a network of NGOs across various regions to promote social transformation through integrated models of sustainable change. Additionally, we establish systematic due diligence and employ evaluation processes to guarantee strategic investments in appropriate projects and areas.</p>	<p>Negative:</p> <ul style="list-style-type: none"> Strained relationships with communities can obstruct LTM's plans for long-term value creation. <p>Positive:</p> <ul style="list-style-type: none"> By implementing CSR projects, we can enhance public trust while achieving our goal of empowering businesses and communities to thrive in an interconnected world.
4.	Governance: Corporate Governance	Risk (R) & Opportunity (O)	<p>Risk:</p> <ul style="list-style-type: none"> Governance and the associated risks of integrity and transparency are increasingly relevant with heightened demand from stakeholders and regulatory bodies across geographies of our operations. Failure in transparent and timely reporting may lead to non-compliance and reputational loss with the stakeholders. <p>Opportunity</p> <ul style="list-style-type: none"> A strong emphasis on ethics, integrity, and transparent governance enables effective mitigation of legal, regulatory, and compliance risks. Our robust corporate governance framework fosters high standards of transparency, accountability, and responsible decision-making, thereby strengthening stakeholder confidence and supporting sustainable value creation. 	<p>At LTM, we place great emphasis on ethics, transparency, accountability, data privacy and protection, and effective risk management which help to build a strong governance structure and maintain trust and confidence reposed by our stakeholders.</p> <ul style="list-style-type: none"> Our Code of Conduct guides all our business interactions, covering human rights, governance on POSH, whistleblower policy, and grievance resolution processes. We educate and train employees to uphold human rights principles and policies. The Board oversees governance, including ESG aspects advocating for surpassing regulatory standards. We also ensure responsible and ethical business practices in our supply chain by enforcing our Supplier Code of Conduct that eliminates discrimination, child labor, and forced labor etc., which partners must agree before onboarding. As a responsible corporate citizen, LTM publishes various disclosures in accordance with national and global frameworks and standards transparently and accountably. 	<p>Negative:</p> <ul style="list-style-type: none"> Non-Compliance with Governance and transparent reporting may attract legal liabilities and impact on Brand image. <p>Positive:</p> <ul style="list-style-type: none"> Our highest level of ethical governance and standards enhanced our external stakeholders' trust and our brand reputation. Adherence to stringent governance practices ensures compliance with emerging regulations, improves our financial benefits by avoiding fines and penalties attracting investors' loyalty and reduced employee turnover are the other outcomes that boost sustainable growth and profitability. Our transparent and accountable approach to governance, disclosures, and compliance goes beyond regulatory requirements, guiding our operations and business decisions. This commitment has earned us industry-leading ESG rankings and assessments, significantly enhancing our organization's sustainability brand and adding value for all stakeholders.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes that are in place for adopting the NGRBC principles and core elements. The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs), released by the Ministry of Corporate Affairs, adopted nine areas of business responsibility as follows:

Principle	Description
P1	Businesses should conduct and govern with integrity, ethics, transparency, and accountability.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in the value chain.
P4	Businesses should respect the interests of and be responsive to all the stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect, protect, and make efforts to restore the environment.
P7	Businesses should engage in influencing public and regulatory policy responsibly and transparently.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

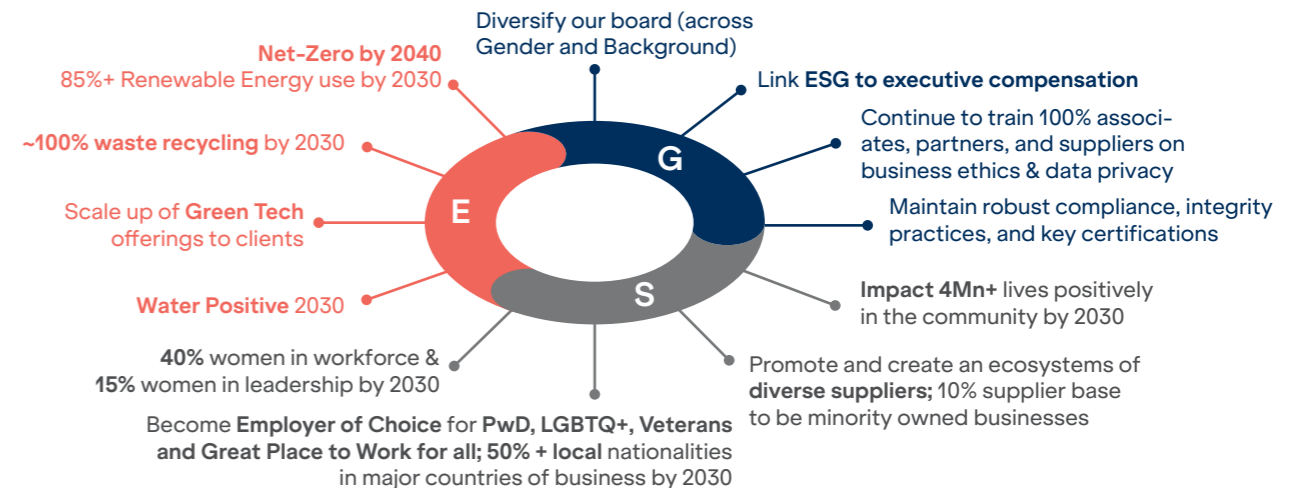
Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Ethics & Transparency	Service responsibility	Human Resources	Responsive to Stakeholders	Human Rights	Restore environment	Public Policy Advocacy	Inclusive growth	Customer Engagement
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web link of the policies, if available	Y	Y	Y	Y	Y	Y	Y	Y	Y
<p>Principle 1</p> <ol style="list-style-type: none"> Integrity Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2023/05/LTImintree-Integrity-Policy.pdf Whistleblower Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2024/08/whistleblower-policy.pdf Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2024/06/Employee-Code-of-Conduct.pdf Anti-Bribery and Anti-Corruption Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2022/11/Anti-Bribery-and-Anti-Corruption-Policy.pdf Global Anti-Trust and Competition Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2023/12/Anti-Trust-and-Competition-Policy.pdf Anti Money Laundering Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2023/05/Anti-Money-Laundering-Policy.pdf <p>Principle 2</p> <ol style="list-style-type: none"> ESG Policy - https://www.ltm.com/esg-policy Environmental, Health and Safety Policy - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/report/environmental-health-and-safety-policy.pdf Supplier Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2022/12/LTM-Supplier-Code-Of-Conduct.pdf 									

Disclosure Questions	P1 Ethics & Transparency	P2 Service responsibility	P3 Human Resources	P4 Responsive to Stakeholders	P5 Human Rights	P6 Restore environment	P7 Public Policy Advocacy	P8 Inclusive growth	P9 Customer Engagement
Principle 3									
1. Equal Opportunity Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/11/Equal-Opportunity-Policy-.pdf									
2. Diversity Equity and Inclusion Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/06/Diversity-Equity-and-Inclusion-Policy.pdf									
3. Prevention of Sexual Harassment Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/01/Policy-on-Prevention-of-Sexual-Harassment-POSH.pdf									
4. Non-discrimination Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/05/LTImindtree-Non-Discrimination-Policy.pdf									
5. Grievance Management Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/07/Grievance-Redressal-Policy.pdf									
6. Supplier code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/LTM-Supplier-Code-Of-Conduct.pdf									
Principle 4									
1. Policy for Determining Materiality of Information - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2019/05/Policy-for-determining-materiality-of-Information_Edited.pdf									
2. Policy for Determining Material Subsidiary - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2018/11/Material-Subsidiary-Policy.pdf									
3. Policy on Related Party Transactions - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/Related-Party-Transactions-Policy.pdf									
4. CSR Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/report/2026/04/ltm-csr-policy.pdf									
5. Supplier Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/LTM-Supplier-Code-Of-Conduct.pdf									
6. Whistleblower policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2024/08/whistleblower-policy.pdf									
Principle 5									
1. Whistleblower Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2024/08/whistleblower-policy.pdf									
2. Prevention of Sexual Harassment Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/01/Policy-on-Prevention-of-Sexual-Harassment-POSH.pdf									
3. Equal Opportunity Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/11/Equal-Opportunity-Policy-.pdf									
4. Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2024/06/Employee-Code-of-Conduct.pdf									
Principle 6									
1. ESG Policy - https://www.ltm.com/esg-policy									
2. Environmental, Health and Safety Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/report/environmental-health-and-safety-policy.pdf									
3. Supplier Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/LTM-Supplier-Code-Of-Conduct.pdf									
Principle 7									
1. Group Public Advocacy Policy - https://corpwebstorage.blob.core.windows.net/media/46851/public-policy-advocacy-policy-lnt.pdf									
2. ESG Policy - https://www.ltm.com/esg-policy									
Principle 8									
1. Corporate Social Responsibility Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/report/2026/04/ltm-csr-policy.pdf									
2. Supplier Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/LTM-Supplier-Code-Of-Conduct.pdf									

Disclosure Questions	P1 Ethics & Transparency	P2 Service responsibility	P3 Human Resources	P4 Responsive to Stakeholders	P5 Human Rights	P6 Restore environment	P7 Public Policy Advocacy	P8 Inclusive growth	P9 Customer Engagement
Principle 9									
1. Privacy Policy - General Privacy Policy									
2. Policy on Preservation of Documents - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2020/10/Preservation-of-Documents-Ver1.0.pdf									
3. Archival Policy - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2017/05/Archival-Policy.pdf									
4. Code of Conduct - https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2024/06/Employee-Code-of-Conduct.pdf									
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	ISO 9001:2015 GRI Standard 2021 ISO 20000-1:2018 UNGC Principles UN SDGs	CMMI 3.0 L5(DEV & SVC) ISO 20000-1:2018 ISO 27001:2022 ISO 27701:2019 ISO 9001:2015 ISO 22301:2019 SOC 1 Type 2 SOC 2 Type 2 ISO 42001:2023	ISO 45001:2018; ISO 9001:2015 GRI Standard 2021 UNGC Principles	ISO 9001:2015 GRI Standard 2021 UNGC Principles	GRI Standard 2021 UNGC Principles	ISO 45001:2018 ISO 14001:2015 ISO 22301:2019 ISO 31000:2018 GRI Standard 2021	GRI Standard 2021 UNGC Principles	GRI Standard 2021 UN SDGs	CMMI 3.0 L5(DEV & SVC) ISO 20000-1:2018 ISO 27001:2022 ISO 27701:2019 ISO 9001:2015 ISO 22301:2019 ISO 42001:2023 SOC 1 Type 2 SOC 2 Type 2 GRI Standard 2021

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

LTM's ESG Vision keeps sustainability at the heart of progress and includes clearly defined goals, targets, inspiring and purposeful roadmap that underscore our dedication to creating a more sustainable future for all.



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

We are diligently working and tracking our progress to realize our ambitious ESG vision to deliver sustained, triple bottom-line value to all our stakeholders ensuring positive global impacts.

ESG Vision	Progress in FY '26
Net-Zero by 2040	<ul style="list-style-type: none"> Scope 1: Reduction by 70% to 0.021 tons CO₂e/employee (over baseline value of FY19) Scope 2: Reduction by 55% to 0.4 tons CO₂e/employee (over baseline value of FY19)
85% + Renewable Energy use by 2030	<ul style="list-style-type: none"> Renewable Energy – 73.79% Renewable Electricity – 75.56%
100% waste recycling by 2030	<ul style="list-style-type: none"> 94.41%
Water-positive by 2030	<ul style="list-style-type: none"> 2.8x water positive 55% reduction to 4.59 kl/employee (over baseline value of FY19)
Scale up of Green Tech Offerings to Clients	<ul style="list-style-type: none"> Engaged with 50+ customers
40% women in workforce	<ul style="list-style-type: none"> 30.87% women in workforce
15% women in leadership by 2030	<ul style="list-style-type: none"> 9.53% women in leadership
Become Employer of Choice for LGBTQ, PwD and Veterans and Great place to work for all: 50% + local nationalities in major countries of business by 2030	<ul style="list-style-type: none"> 0.18% self-identified PwDs 0.21% self-identified LGBTQ+ 0.12% self-identified Veterans in workforce 24.80% local nationalities (outside India) Brandon Hall HCM Excellence Awards 2025 - Best Leadership Development for Women (Silver) Best IT Companies for Women in India by Avtar & Seramount 2025
Promote and create an ecosystem of diverse suppliers; 10% supplier base to be minority owned businesses	<ul style="list-style-type: none"> We identify diverse suppliers within our supplier database to promote inclusiveness & equal opportunity by prioritizing procurement from marginalized & vulnerable groups. Also, we actively track procurement spending associated with diverse suppliers. This initiative engages diverse suppliers/subcontractors, with a special focus on women-owned enterprises, minority owned enterprises and small business enterprises to create positive social impact. Total diverse spend value of USD 38 million USD, that constitutes 6.5% of the total procurement spend.
Impact 4 million plus lives positively in the community by 2030	<ul style="list-style-type: none"> Community Impact of 11,99,584 in FY26, 3.53 million (cumulative)
Diversify our board (across gender and background)	<ul style="list-style-type: none"> 67% Independent Directors 1 Woman on the Board
Link ESG to Executive Compensation	<ul style="list-style-type: none"> ESG linked KPIs under review
Continue to train 100% associates, partners and suppliers on business ethics and data privacy	<ul style="list-style-type: none"> 100% of associates trained on business ethics and data privacy. During FY 2025–26, We continued supplier engagement initiatives through our Vendor Meet Program to reinforce compliance expectations on business ethics and data privacy. These topics are formally covered in Vendor Meet program, where suppliers are oriented on LTM policies including Whistle-blower policy, Anti-Bribery policy, Code of Conduct, ethical business practices, and Data Privacy requirements and their acknowledgement recorded during meetings.
Maintain robust compliance, integrity practices and Key certifications	<ul style="list-style-type: none"> Leveraged emerging national and global sustainability reporting frameworks and standards. Achieved strong recognition across global ESG awards, ratings, and rankings.

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)

LTM's ESG approach is anchored in responsible business conduct, supported by clearly defined priorities, time bound targets, and robust governance systems aligned with the BRSR framework. ESG considerations are integrated across strategy, operations, and the value chain to promote ethical conduct, environmental stewardship, inclusive growth, and stakeholder accountability. Our commitments including water positivity by 2030 and net zero emissions by 2040 - are monitored through structured governance mechanisms and transparent disclosures. Our practices are aligned with global standards and supported by externally benchmarked, decision useful sustainability reporting.

Archana Sahay

Global Head – ESG & Sustainability

LTM

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	CEO & Managing Director Telephone number: +91 2267766776 e-mail ID: sustainability@ltm.com
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 Committee responsible for decision making on sustainability related issues at LTM is the Corporate Social Responsibility Committee. It is a committee of the Board

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
Performance against above policies and follow up action	Yes. LTM policies are reviewed annually by the Compliance team, key functional leads, and specific key changes are reviewed by senior management. The policies, along with any revisions, are subsequently uploaded onto our intranet or website for wider accessibility.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	<p>Yes. The Company maintains lists of applicable laws and compliance checklist(s) for regulations across multiple jurisdictions, applicable to branches, subsidiaries and offices, which are monitored and tracked through the in-house compliance tool. The Company has strengthened its compliance monitoring mechanism by setting up the Compliance Committee that oversees global regulatory compliance obligations. The Committee reviews compliance performance and remediation plans for non-conformities on a quarterly basis. Updates on emerging global compliances and any high-risk non-compliances are presented quarterly to the Audit Committee.</p> <p>The Company engages external consultants to review and provide compliance checklist(s) for new locations and update the compliance checklist(s) for existing locations. In the compliance tool, tasks are mapped to process owners who submit them with supporting evidence. Identified key stakeholders across functions ensure and confirm compliance with the provisions of all the applicable laws. Review of key compliances/regulations are covered as part of internal audit scope every year and the Corporate Compliance Team carries out compliance Tool audits and acts as a second line of defense to strengthen regulatory risk management. Training is provided to various stakeholders on the introduction of new provisions and amendments to existing provisions.</p>																	

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
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Yes, we have carried out the following assessments, with the respective external agencies listed alongside.

- **ISO 14001, 45001, 9001, 27001, 31000:** Bureau Veritas
- **Compliance:** External expert agencies

Throughout the audit/assessment process, these agencies assess the functionality of the Company's pertinent policies. This involves scrutinizing policy components, procedures, action plans, and other related elements.

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)									
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)									

Not Applicable as all Principles are covered by our policies

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the principles and core elements with key processes and decisions. The information sought is categorized as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by organizations that aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	Six (6)*	Business Responsibility Principles via Code of Conduct, Ethics & Integrity, Data Privacy, Insider Trading, Prevention of Sexual Harassment, Integrity, Intellectual Property, Information Security Awareness, Workplace Compliance, Anti-Bribery and Anti-Corruption, Business Continuity and Crisis Management	100%
Key Managerial Personnel	5 e-learning courses	Business Responsibility Principles via Code of Conduct, Ethics & Integrity, Sustainability, Environmental Health & Safety, Data Privacy, Insider Trading, Prevention of Sexual Harassment, Integrity, Intellectual Property, Information Security Awareness, Workplace Compliance Training, Anti-Bribery and Anti-Corruption Training, Business Continuity and Crisis Management Training.	100%
Employees other than BoDs and KMPs	5 e-learning courses	Business Responsibility Principles via Code of Conduct, Ethics & Integrity, Sustainability, Environmental Health & Safety, Data Privacy, Insider Trading, Prevention of Sexual Harassment, Integrity, Intellectual Property, Information Security Awareness, Workplace Compliance Training, Anti-Bribery and Anti-Corruption Training, Business Continuity and Crisis Management Training.	100% coverage**

Note:

*During the year, six meetings (four quarterly meetings, two strategy meetings) were held where Board was updated inter-alia on ESG matters, applicable legal requirements, market trends etc., as part of Business Responsibility programs.

**Completed - 86%, In progress – 13%

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

(Note: The entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website.)

Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil				
Settlement	Nil				
Compounding fee		Regional Director (RD), Western Region, Ministry of Corporate Affairs, Mumbai	7,30,000	During the year under review, Company has received Compounding order under section 441 of Companies Act, 2013 issued by the Regional Director (RD), Western Region, Ministry of Corporate Affairs, Mumbai for violation of Section 134 of the Companies Act, 2013 by the previous management of erstwhile Mindtree Limited for the Financial Year 2017-18. RD has levied a Compounding fee amounting to INR 3,00,000 to be paid by Company and a cumulative amount of INR 4,30,000 to be paid by the ex-promoters/Directors/Officers of erstwhile Mindtree Limited. The Company and ex-promoters/Directors/Officers paid the Compounding fee levied by RD and the final order was issued by the RD on June 12, 2025.	No

Non-Monetary

	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

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.

Our [Anti-Bribery and Anti-Corruption Policy](#) highlights our commitment to conducting business with the highest standards of professionalism, honesty, integrity, and fairness, ensuring full compliance with all relevant laws and regulations. It applies universally to all employees and serves as a moral guide for directors, executives, consultants, contractors, and associated parties. Any violations of this policy can be reported to Whistleblower@ltm.com, with guaranteed anonymity and confidentiality.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil

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

	FY 2025-26 Current Financial Year		FY 2024-25 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	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.

Not applicable, as no complaints related to corruption or conflict of interest were received in FY25 and FY26.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Number of days of accounts payables	79 days	81 days (as per consolidated financials for FY 24-25)

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable since LTM is into the service industry (Information Technology)	Not Applicable since LTM is into the service industry (Information Technology)
	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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	6.1%	6.8% (as per consolidated financials for FY 24-25)
	b. Sales (Sales to related parties/Total Sales)	1.0%	1.0% (as per consolidated financials for FY 24-25)
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil (as per consolidated financials for FY 24-25)
	d. Investments (Investments in related parties/Total Investments made)	5.0%	5.4% (as per standalone financials for FY 24-25)

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
Vendor Meet Program (78)	<ul style="list-style-type: none"> LTM ESG Goals and Vision Strategic Alignment Risk & Compliance Management ESG Initiatives DEI Supplier Performance Metrics Innovation and Value Creation 	10%

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, LTM continues to reinforce a strong ethical culture and conflict free governance framework at the Board level through a well defined and consistently monitored set of practices. Directors are required to disclose their interests at the time of appointment and proactively update any changes during the year, enabling the Board to maintain high standards of transparency and informed decision making.

The independence and objectivity of Independent Directors remain a cornerstone of the Company's governance philosophy. In line with Regulation 25(8) of the SEBI (LODR) Regulations, 2015 and Section 149(7) of the Companies Act, 2013 read with Regulation 16(1)(b) of the SEBI Regulations, Independent Directors provide formal declarations affirming their independence. These declarations reinforce the Board's confidence in their unbiased judgment and effective oversight.

To further strengthen conflict management mechanisms, disclosures of directorships and interests in other entities are obtained on a quarterly basis. This structured and periodic review enables early identification and mitigation of potential conflict of interest, ensuring alignment between the Board's responsibilities and the Company's operational and strategic objectives.

The Board undertakes an annual performance evaluation that, among other aspects, revalidates the independence of Independent Directors and assesses the effectiveness of governance processes. Insights from this evaluation support continuous improvement in Board effectiveness, management accountability, and transparency, thereby enhancing strategic governance.

Complementing these measures, the Company's robust Related Party Transactions Policy provides an additional layer of assurance against conflicts arising from external affiliations of Directors. All related party transactions are subject to prior scrutiny and approval by the Independent Directors of the Audit Committee, ensuring that such transactions are conducted in the best interest of the Company and its stakeholders. Together, these practices reflect LTM's commitment to principled governance, ethical leadership, and sustained stakeholder trust.

Supporting these efforts, LTM has implemented the following governance policies.

- Code of Fair Practices & Disclosures: <https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2023/10/Amendment-to-the-Fair-Disclosure-Code-FY2024.pdf>
- Code of Conduct – BoDs and Senior Management: <https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2017/05/Code-of-Conduct-for-Directors-and-Senior-Management.pdf>
- Policy on Related Party Transactions: <https://www.ltm.com/content/dam/ltmcorporatwebsite/uploads/investors/2022/12/Related-Party-Transactions-Policy.pdf>

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.

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvement in environmental and social impacts
R&D	0%	0%	
Capex	0.75%	0.18%	Investments in environmental capital expenditure were directed towards enhancing the energy and water efficiency of our buildings, contributing to a reduction in CO ₂ e emissions from our operations.

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

Yes, LTM is committed to sustainable sourcing and integrates ESG factors into its vendor onboarding process through the Supplier 360 platform. Suppliers are onboarded once they accept our Supplier Code of Conduct, which requires them to comply with laws and adhere to sustainability-related operations, including human rights, environmental impact, health & safety standards, regulatory compliance and labor conditions. To evidence ESG alignment, prospective suppliers are required to complete a structured supply chain questionnaire as part of the onboarding process. We actively engage with our suppliers through our supplier meet program, where we discuss key aspects such as market dynamics, sustainability initiatives & supply risk factors to ensure alignment with our ethical standards and best practices.

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

In FY 25-26, our sustainability sourcing percentage stood at 52%, which is the percentage in terms of the cost allocated towards sourcing sustainable 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.

As an IT services company focused on technology consulting and digital solutions, the Company does not engage in manufacturing and does not generate product-related end-of-life waste. Waste generated from office operations is managed through established EHS processes that focus on safe collection, segregation, recycling, and disposal in compliance with applicable environmental laws and guidelines.

- **Plastics (including packaging):** Plastic waste generated from office operations and packaging materials is segregated at source and collected through designated waste streams. Recyclable plastics are handed over to authorized recyclers through empaneled waste management vendors. In-house EHS team periodically review segregation practices and conduct employee awareness programs to minimize plastic waste generation.
- **E-waste:** End of life IT equipment such as computers, peripherals, servers and electronic accessories are managed through an established e-waste management process. E-waste is stored securely and handed over only to government authorized e-waste recyclers in compliance with E-Waste management rules. Data bearing assets are processed in line with internal assets disposal and data sanitization protocols prior to recycling.
- **Hazardous waste:** The company's operations generate minimal hazardous waste, limited mainly to items such as Used oil, Oil soaked cotton & DG filter. These wastes are labeled and stored safely at designated locations and disposed of through authorized hazardous waste handlers as per regulatory requirements.
- **Other waste:** Other waste streams, including paper, food waste and general municipal waste, are segregated at source. Food waste is managed through composting and other waste is sent to authorized vendors for recycling.

Overall waste management processes are supported by periodic audits, vendor compliance checks, and continuous improvement initiatives to ensure environmentally responsible end of life management.

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.

Extended Producer Responsibility (EPR) is not applicable as the Company falls within the IT/ITES sector.

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
Nil					

No, since LTM is not into product manufacturing segment.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your 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		

Details of the environmental footprint of LTM operations and mitigation steps are provided as part of disclosures under Principle 6.

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	
	FY2025-26 Current Financial Year	FY2024-25 Previous Financial Year
	Not applicable	Not applicable

LTM is a global IT services and consulting company, and we do not manufacture any products. Waste generated across our campuses is appropriately reused, recycled, and disposed of as per the applicable regulatory requirements. The metrics and details are furnished in Principle 6 - Essential Indicators 9 and 10.

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

	FY2025-26 Current Financial Year			FY2024-25 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E - waste						
Hazardous waste						
Other waste						

LTM is a global IT services and consulting company, and we do not manufacture any products. Waste generated across our campuses is appropriately reused, recycled, and disposed of as per the applicable regulatory requirements. The metrics and details are furnished in Principle 6 - Essential Indicators 9 and 10.

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	

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 wellbeing of employees

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	60,756	60,756	100%	60,756	100%	NA	NA	60,756	100%	60,756	100%
Female	27,151	27,151	100%	27,151	100%	27,151	100%	NA	NA	27,151	100%
Others	43	43	100%	43	100%	43	100%	43	100%	43	100%
Total	87,950	87,950	100%	87,950	100%	27,194	100%	60,799	100%	87,950	100%
Other than Permanent Employees											
Male	3,272	NA	NA	NA	NA	NA	NA	NA	NA	3,272	100%
Female	1,104	NA	NA	NA	NA	NA	NA	NA	NA	1,104	100%
Others	385	NA	NA	NA	NA	NA	NA	NA	NA	385	100%
Total	4,761	NA	NA	NA	NA	NA	NA	NA	NA	4,761	100%

Note:
Head Count considered all Permanent & Full-time Employees.
Accidental coverage for members outside India is through the Global Health Insurance policy/state run programs.
Sum of the employees who are based out of India are on EOR module (Employee on Record).

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	3,295,968,468.38 INR 0.78%	3,088,959,754.98 INR 0.81%

Note:
• All premiums calculated for Permanent & Full-time Employees.
• All employees earned salaries exceeding the ESIC threshold limit, resulting in no ESI contributions as per ESIC returns.

*FY 2024-25
• The Premium payments include employees who are working under EOR (Employer on record) vendors. 58,922,856 INR; 1,596,080,970 INR; 2,783,374 INR; 7,348,211 INR; 1,161,681,065 INR; 8,212,216.70 INR.

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

Benefits	FY 2025-26 Current Financial Year		FY 2024-25 Previous Financial Year	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	Y	100%	Y
Gratuity	100%	Y	100%	Y
ESI	0%	Y	0%	Y
Others – Post retirement medical benefit	1.51%	NA	1.57%	NA

Note: For the financial year 2025-26, all employees earned salaries exceeding the ESIC threshold limit, resulting in no ESI contributions as per ESIC returns. These above table represents retirement benefits for employees working in India. All our employees working outside India are eligible for retirement benefits according to the applicable laws of the land.

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees, 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. LTM's offices and facilities continue to be designed and maintained to be accessible and inclusive for employees with disabilities, in alignment with the Rights of Persons with Disabilities (RPwD) Act, 2016 and applicable local accessibility requirements. Our workplace infrastructure across locations incorporates barrier-free access and inclusive design features, including:

- Step-free access through ramps and level entrances
- Accessible washrooms with grab bars and adequate maneuvering space
- Wheelchair-friendly parking bays and pathways
- Height-adjustable workstations and ergonomic seating, based on employee needs
- Elevator access to work areas and common facilities
- Emergency communication and response mechanisms to support people with disabilities

LTM recognizes that employees may require reasonable workplace accommodation due to qualifying disabilities, medical conditions, pregnancy, or other circumstances. Accordingly, we provide need-based accommodation and suitable workplace modifications to support employee productivity, safety, and dignity.

We continue to periodically assess accessibility provisions at our facilities as part of EHS reviews, workplace assessments, and during new fit outs or major renovations. Where offices operate from leased or shared premises, and structural modifications are subject to landlord or building-level constraints, we actively engage with facility owners and implement reasonable interim measures to ensure safe and inclusive access. Overall, LTM remains committed to continual improvement in workplace accessibility, fostering an inclusive work environment that enables people with disabilities to fully participate and thrive.

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

Yes, LTM has a documented Equal Opportunity Policy in line with the Rights of Persons with Disabilities Act, 2016, which affirms its commitment to non discrimination, reasonable accommodation, accessibility, and inclusion of persons with disabilities across employment practices. The policy is reviewed periodically and is applicable to all employees and job applicants.

We cultivate a safe, accessible, and inclusive work environment, offering tailored resources and accommodation to support employees with disabilities. Additionally, we extend our support to employees who acquire disabilities during their tenure with us, empowering them to achieve their full potential and contribute effectively to the organization.

Our Equal Opportunity Policy is available <https://www.ltm.com/content/dam/ltmcorporatewebsite/uploads/investors/2022/11/Equal-Opportunity-Policy-.pdf>

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

Gender	Permanent employees	
	Return to work rate	Retention rate
Male	98.71%	79.46%
Female	98.31%	73.41%
Others	100.00%	N/A
Total	98.56%	77.26%

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

Yes/No (If yes, then give details of the mechanism in brief)	
Permanent Employees	<p>Yes. At LTM, we have a mechanism in place to receive and redress employee grievances. Our grievance redressal process focuses on the well-being and concerns of our employees, ensuring that all grievances are handled promptly, impartially, and fairly.</p> <p>Our internal systems and policies are designed to log, track, and respond to grievances related to fairness and equity among employees within defined service level agreements (SLAs). For matters concerning fraud, our Whistle-blower mechanism offers a formal platform to report legitimate concerns, which the Whistle-blowing Investigation Committee (WBIC) promptly acts upon.</p> <p>Employees are encouraged to report any instance of harassment promptly to POSH@ltm.com. All such allegations are investigated in accordance with the law.</p> <p>Addressing and promptly resolving every grievance at every level of the organization has made our workplace a hub of trust and harmony for all our employees.</p>
Other than Permanent Employees	<p>Yes, Other than permanent employees associated with LTM, including contractual staff and consultants, have various channels to address grievances. Whistle-blower and Prevention of Sexual Harassment (POSH) policies provide confidential mechanisms to report concerns about any misconduct or violations. Grievances can also be communicated through email or face-to-face discussions with supervisors or the human resource manager. These channels ensure accessibility and transparency in addressing issues promptly and effectively.</p>

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees in respective category (A)	No. of employees in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees in respective category (C)	No. of employees in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	87,950	Nil	0%	84,307	Nil	0%
- Male	60,756	Nil	0%	58,661	Nil	0%
- Female	27,151	Nil	0%	25,606	Nil	0%
- Others	43	Nil	0%	40	Nil	0%

Note: Freedom of association is a basic human right. Whilst we don't have any trade unions or collective bargaining agreements in India, all our employees have the freedom and right to join any associations, unions, or groups that exist in line with local government regulations.

8. Details of training given to employees:

Category	FY 2025-26 Current Financial Year							FY 2024-25 Previous Financial Year						
	Total (A)	On Health and safety measures		On Wellness		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation			
		No. (B)	% (B/A)	No. (G)	% (G/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)		
Employees														
Male	64,028	24,729	38.62%	9,715	15.17%	62,506	97.62%	61,275	27,998	45.69 %	59,936	97.81%		
Female	28,255	9,950	35.22%	4,171	14.76%	27,592	97.65%	26,525	12,252	46.19 %	25,999	98.02%		
Others	428	2	0.47%	13	3.04%	343	80.14%	289	14	4.84%	234	80.97%		
Total	92,711	34,681	37.41%	13,899	14.99%	90,441	97.55%	88,089	40,264	45.71 %	86,169	97.82%		

Note: the denominator of the Skill upgradation % calculation is active employees as on 31st March, 2026.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	56,758	56,758	100%	55,910	55,910	100%
Female	25,264	25,264	100%	24,361	24,361	100%
Others	42	42	100%	30	30	100%
Total	82,064	82,064	100%	80,301	80,301	100%

Note: Columns A & C correspond to the number of employees eligible, and Columns B & D denote the number of employees who submitted their annual appraisals in FY25 and FY26 respectively.

10. Health and safety management system:

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

Yes. LTM has an established and operational Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001:2018, implemented across its operations. During the reporting period, approximately 92.31% of the entity's operational locations in India are covered under ISO 45001:2018 third-party certification. The remaining locations—primarily smaller, leased, or satellite offices—are governed through a standardized internal EHS management framework aligned with ISO 45001 principles, ensuring consistent application of occupational health and safety controls across all premises.

The OHSMS is supported by a structured risk management approach, wherein Hazard Identification and Risk Assessment (HIRA) is undertaken for routine and non-routine activities, changes in operations, and facility modifications. Risks are assessed based on severity and likelihood, and appropriate engineering, administration, and operational controls are implemented and periodically reviewed.

Incident and near-miss management is an integral part of the system. This includes defined mechanisms for reporting, investigation, root-cause analysis, and implementation of corrective and preventive actions. Learnings from incidents are communicated across locations to strengthen preventive controls and avoid recurrence.

Governance and workforce participation are enabled through location-level and functional Wellness/OH&S Committees, comprising management and employee representatives. These committees meet periodically to review safety performance, discuss significant risks and incidents, monitor action closure status, and recommend improvements. To support operational health coverage, first aid centers are established across all operating locations, supported by qualified doctors, paramedic staff, physiotherapists, and 24/7 ambulance services. These facilities provide immediate medical support, emergency response, and occupational health assistance to employees.

Training and awareness form a key pillar of the OHSMS. Employees and relevant stakeholders receive mandatory health and safety training, including induction programs, periodic refresher sessions, emergency preparedness drills, and role-specific OHS awareness programs. This ensures sustained competence, awareness of responsibilities, and a proactive safety culture across the organization.

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

Our health and safety initiatives are underpinned by a comprehensive Hazard Identification and Risk Assessment (HIRA) framework, with a strong focus on identifying and managing risks within office-based operations. As an IT services organization, the primary occupational risk profile relates to service-oriented activities, including ergonomic risks, utilities and facilities-related hazards, and employee commute safety.

In alignment with ISO 45001:2018, HIRA is conducted systematically across all locations, covering both routine and non-routine activities. Risks are evaluated using defined criteria that consider the likelihood of occurrence, severity, and potential impact on employees. Any changes in processes, infrastructure modifications, equipment upgrades, or operational refinements trigger timely re-assessment to ensure emerging risks are identified and mitigated at an early stage.

The HIRA framework follows a structured methodology that includes:

- Breakdown of tasks and activities to identify potential hazards
- Review of existing control measures and their effectiveness
- Verification of compliance with applicable legal and regulatory requirements
- Evaluation of incident likelihood and consequence severity
- Risk rating and prioritization to determine the level of control required
- Implementation of additional preventive or corrective controls where necessary

Insights gained from previous incidents, assessments, and ongoing operations are leveraged to continuously strengthen the risk assessment process, ensuring comprehensive coverage and sustained compliance with occupational health and safety standards.

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

Yes. LTM has established clear and accessible processes that enable employees to report work-related hazards, unsafe conditions, and near-miss incidents across all locations.

Employees can report health and safety concerns through multiple channels, including:

- The i-Support portal, which allows online logging of safety issues.
- Green Cards placed in building lobbies for reporting unsafe conditions by employees, support staff or any stakeholder without system access.
- A dedicated EHS email ID for direct reporting to the health and safety team.

All reported concerns are reviewed by the respective EHS or facility teams, investigated as required, and corrective actions are taken within defined timelines. Employees are encouraged to report hazards without fear of retaliation.

Regular awareness sessions, competitions, and briefings are conducted for the support staff to ensure familiarity with these mechanisms, highlighting their role in identifying and mitigating hazards promptly. Furthermore, EHS training programs, aligned with our EHS policy, ensure safe and healthy working conditions. Awareness regarding incident reporting is continuously strengthened through induction programs, mandatory OHS training, and communication campaigns. Employees and stakeholders also have access to an internal admin helpdesk and a dedicated corporate HSE email-id to report health and safety issues. Action owners are sensitized to take corrective actions within defined timelines, ensuring effective mitigation and hazard elimination. Mechanisms enable us to proactively address workplace hazards and uphold a safe, secure, and environmentally responsible work environment.

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

Yes, all permanent employees and their families, including spouses and children, are provided with access to non-occupational medical and healthcare services.

The organization promotes employee health and productivity through its Total Wellbeing program. In partnership with healthcare providers employees and their dependents have access to preventive health check-ups, virtual medical consultations, emotional counselling under the Employee Assistance Program, dietary consultations, diagnostic

services, and an online pharmacy via a digital wellbeing platform. An annual health check-up campaign, supported by reminder communications, encourages preventive care. Additional wellbeing support is provided through partnerships with local healthcare networks, on-site medical centres offering non-occupational care, and company-sponsored medical insurance for employees and dependents. Fitness initiatives, including gym facilities, yoga sessions, and fitness challenges, promote physical wellbeing. Mental wellbeing is supported through counselling services, self-help resources, and emotional and leadership coaching, fostering a psychologically safe workplace.

Coverage of Parents & in-laws is optional and employees who are opting for it have to pay separately. Agreements with subcontractor vendors mandate the provision of similar services to all subcontractors working at LTM locations across India. In overseas locations, these services are provided in compliance with the respective country's regulations. A lot of emphasis is given to safeguard the 'vision health' of our employees wherein we offer reimbursement for spectacles. Similarly, the 'dental health' program is also prioritized wherein the expense for root canal treatments and tooth extraction is reimbursed.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
Total recordable work-related injuries	Employees	0	0
No. of fatalities	Employees	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

Note:

The above given details are only for employees. Number of first aid cases (Employees): 11

Details for support staff:

LTIFR – 0.102

Total recordable work-related injuries – 1, No. of fatalities – 0

High consequence work-related injury or ill-health (excluding fatalities) – 0

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

We adopt a proactive and preventive approach to occupational health and safety, with the objective of safeguarding employees, contractors, and visitors across all our operations. Our occupational health and safety management system is aligned with ISO 45001:2018 and is independently certified, ensuring systematic identification, assessment, and control of workplace risks.

Health and safety risks are periodically identified through structured risk assessments covering physical, ergonomic, and psychosocial aspects of work. These assessments are reinforced through routine workplace inspections and site reviews, enabling early identification of unsafe conditions and timely mitigation. Any reported incident or near-miss is subjected to a formal investigation process to identify underlying causes, followed by corrective and preventive actions to avoid recurrence.

To enable accessible and transparent hazard reporting, we have established multiple reporting channels. Employees and contract workers can report unsafe conditions or incidents through a digital reporting portal and a dedicated EHS email ID. In addition, the 'Green Card' mechanism provides an offline reporting option for individuals without system access, with cards placed at building lobbies and managed through coordination between security teams and the in-house EHS function.

We have also strengthened risk control measures through digitalization. The Safety Work Permit Tool is deployed to manage high-risk and routine activities by identifying task-specific hazards, defining control measures, and tracking compliance. This system has replaced manual permit processes, improved data accuracy, and enabled real-time monitoring of safety controls, thereby strengthening operational risk management.

Key infrastructure and operational controls to address significant occupational health and safety risks include:

- Installation and upkeep of fire detection, alarm, and suppression systems across facilities
- Periodic safety audits, inspections, and preparedness reviews
- Conduct of mock drills, including fire drills conducted twice annually and medical and other emergency drills conducted at defined intervals
- Provision of ergonomically designed workstations and low radiation display equipment
- Digital monitoring of drinking water quality and indoor air parameters
- Regular occupational health and safety training and awareness programs for employees and contractors

Employee health and well-being are further supported through preventive and promotive initiatives such as periodic health check-ups, wellness camps, and awareness sessions conducted across locations in India. First aid centers are operational at multiple campuses, supported by on-site or visiting medical professionals, trained paramedic staff, physiotherapy support, and 24/7 ambulance services. A telemedicine platform is also available to enable remote medical consultations with occupational health professionals.

Given the nature of IT/ITES operations, key health risks include ergonomic strain, musculoskeletal disorders, and psychosocial well-being concerns arising from work patterns and commuting. These risks are addressed through ergonomics programs, process-level controls, targeted interventions, virtual engagement initiatives, and awareness campaigns aimed at promoting safe work practices and overall well-being.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

LTM consistently prioritizes the health, safety, and well-being of our associates by establishing, implementing, maintaining, and continually improving our processes and practices to ensure a healthy and safe working environment for everyone.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Healthandsafetypractices	92.31% of LTM facilities in India locations are certified by third party for ISO 45001:2018 Note: excluding satellite offices
WorkingConditions	100% Working conditions of all facilities are assessed by in-house EHS team in line with ISO 45001:2018.

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 major incidents occurred in fiscal year 2025-26, and no corrective actions were needed regarding working conditions. To support employee well-being, we have established first aid centers at many of our India facilities, providing quick access to medical care for minor injuries and illnesses, which helps reduce downtime and facilitates a swift return to work.

Leadership Indicators

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

Yes, all our employees are entitled to life insurance or a compensatory package in the event of death, depending on their role. We provide a wide range of health benefits that extend to employees' families including group term life insurance, personal accident insurance, and retirement provisions like provident funds, gratuity, and more.

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

LTM has established clear processes to ensure that value chain partners comply with applicable statutory requirements, labour laws by incorporating them into contracts and work orders issued to vendors and service providers which vendors have to adhere to and submit relevant compliance documents as evidence.

Vendor compliance is maintained through rigorous third-party audits, complemented by regular reviews conducted by our internal team. Quarterly audits, facilitated by external auditors, confirm that vendors correctly deduct and deposit statutory dues. Contracts with value chain partners explicitly incorporate relevant statutory provisions to ensure both the proper payment and deduction of dues, fostering mutual commitment to compliance requirements. Furthermore, the Company systematically monitors adherence to labor laws across its operational jurisdictions and consistently performs audits on both core and subcontracted vendors.

In cases where gaps or non-compliances are identified, the issues are communicated to the concerned vendors for corrective action within defined timelines. Escalation mechanisms are in place to address repeated or significant non-compliances, including corrective action tracking and contractual remedies where required. Through these measures, LTM ensures ongoing oversight of statutory compliance across its value chain.

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

	Total no. of affected employees		No. of employees that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Employees	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)

LTM offers an Internal Job Posting (IJP) platform, Talent Marketplace, which enables associates to explore and apply for roles aligned with their skills, career aspirations, and location preferences. The platform provides end-to-end visibility into the application process.

LTM maintains skills of all associates in a comprehensive 'Digital Profile', which also highlights skill gaps by comparing their current competencies against the threshold skills required for their grade and experience level. Based on this assessment, the Digital Profile recommends personalized learning pathways to bridge these skill gaps and enhance deployability. Seamless integration between the Shoshin learning platform and the Digital Profile ensures a cohesive and guided learning experience for employees throughout their skill development journey.

5. Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%*

Note: 100% of new suppliers are screened for human rights violations by the Risk intelligence tool during the supplier on-boarding stage.

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.

0% of our Value Chain Partners are assessed on health and safety practices and working conditions. Accordingly, no corrective actions were required.

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.

LTM adopts a structured and inclusive approach to stakeholder identification and engagement, prioritizing key stakeholder groups based on their influence on the organization and the organization's impact on them. This systematic engagement enables deeper insights into stakeholder expectations and informs the development of sustainable strategies across short, medium, and long-term horizons. It also supports proactive risk management and the identification of emerging opportunities across our business operations.

Through consultations with management, LTM has identified its key stakeholder groups, including customers, employees, investors, suppliers, industry associations such as NASSCOM, governments, and other relevant bodies.

Stakeholder engagement is conducted through a mix of structured mechanisms such as surveys, assessments, and formal and informal interactions, including town halls, one-on-one discussions, and leadership connect forums. These engagements are undertaken based on relevance and mutual convenience, occurring on an ongoing, periodic (monthly, quarterly, or annual), or need-based basis, and are further supported through continuous communication channels such as our website and social media platforms.

LTM has established multiple engagement forums that capture stakeholder feedback and concerns. The insights gathered through these platforms directly inform our policies, strategic priorities, actions, and materiality assessments. These engagement mechanisms are periodically reviewed and enhanced to remain aligned with evolving stakeholder expectations and business needs, ensuring they continue to serve as a vital source of feedback for the organization.

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
Clients	No	<ul style="list-style-type: none"> Client Satisfaction Survey (CSAT) through independent third-party consultants. Client Satisfaction Survey (CSS) tool. Project-related calls and meetings. Project management reviews. Relationship meetings and reviews. Steering committee meetings/Quarterly Business. Reviews (QBRs) and briefings on client visits. Responses to Request for Information (RFI)/ Request for Proposal (RFP). Mailers, newsletters, and brochures. Corporate website. Social media. Client Visits. 	<ul style="list-style-type: none"> Annually Half-yearly Ongoing 	<ul style="list-style-type: none"> Client feedback and satisfaction. Quality of work delivered business value, resilience, and innovation. Understanding the client, industry, and business challenges. Identifying opportunities to improve our services for cross-selling. Deciding on investments and capabilities required to fulfil demand. Understanding client's data privacy and security requirements.
Employees	No	<ul style="list-style-type: none"> Engagement survey. Annual strategy meets. Quarterly CEO Connect. Leadership town halls. Leadership meets. VIBE Magazine. LTM Models podcast. LTM official website. RAIma bot. ReimAlgine HR channel. 	<ul style="list-style-type: none"> Once in two years Annually Quarterly Batch based Ongoing 	<ul style="list-style-type: none"> Understanding employee sentiments and feedback. Setting direction for the year ahead, aligning leadership, and translating vision into executable priorities. Sharing insights with associates on Q-o-Q growth, future organization goals, and client deals. Sharing insights on current organization positioning, reiterating direction and priorities, revenue, growth, and deal wins. Highlighting key initiatives and transformations to the associates. Aligning on priorities for organization growth, discussion on execution frameworks, and strengthening leadership cohesion. LTM's quarterly culture magazine informs, engages, and connects with our associates by showcasing achievements, sharing key updates, and reinforcing the Company culture.

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
		<ul style="list-style-type: none"> ULTIMA Works. Viva Engage. Updates from HRCommunications channel. Technology and cybersecurity awareness programs from Shoshin School channel. DEI communications and dashboard. Wellness webinars and feedback. Org Communications Teams Channel. Internal Communications channel. External social media. GET Connect. 		<ul style="list-style-type: none"> Podcast series where our associates proudly share their personal stories, professional journeys, learnings, achievements, and challenges to elevate their belongingness with the organization. Our official website to get latest company updates. LTM's people super-agent supporting employee's HR queries, improving employee experience across locations, and acting as a smart interface between employees, managers, and HR systems. LTM's hype-personalized, AI-enabled digital workspace bring together enterprise applications, knowledge, policies, and updates. Our enterprise social networking and community platform that encourages associates to connect, share, ask, and engage beyond day-to-day collaboration. Updates about HR policies, Rhythm activities, NPS awareness sessions, corporate benefits, external awards and recognitions, POSH, compliance, insurance, etc. Notifications on TECH Triumph sessions, Quantum Technology awareness programs, and other Learning & Development updates. Men's Health webinars, International Women's Day celebration updates, Women's Day Inner Healing Sessions, Give to Gain initiative with digital badges, etc. Wellness webinars covering our four major aspects: physical, emotional, financial, and social wellbeing - ergonomic webinars, sessions on menopause and overall health management, webinars on financial clarity and independence for women, pneumococcal awareness with health experts, etc. Official updates, enterprise-wide communications, leadership messages, major people and HR updates, CEO Connect notifications, etc. L&T Group updates; news on corporate award wins, The L&T-ite Magazine, launch of new L&T business segments, etc. Updates on LinkedIn, X, and Instagram about recent LTM wins, BlueVerse Sovereign Cloud, ServiceNow, OutCreating moments, etc. Connects with graduate engineer trainees for fresh talent.

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
Investors and Shareholders	No	<ul style="list-style-type: none"> Investors page on the website. Integrated annual report. Stock exchange notifications. AGM. Press conferences & newsroom releases. Investor meetings, conferences and non-deal roadshows. Quarterly email to shareholders. Written communication with shareholders. Quarterly earnings call. Investor day. 	<ul style="list-style-type: none"> Annually Quarterly Event-based Ongoing 	<ul style="list-style-type: none"> Educating the investor community about LTM's value creation model and business strategy for the long term. Apprise and explain to investors about the IT services industry's dynamics and LTM's performance. Enabling shareholders to participate effectively in General Meetings and vote on the matters related to the Company, along with the additional right of demanding poll. Helping investors voice their concerns regarding company policies, reporting, strategy, etc. and addressing them adequately and to their satisfaction. Creating awareness and greater visibility of the Company's performance and receiving valuable suggestions. Understanding shareholder and investor expectations from the Company. Communication to encash dividend/claim dividend/update KYC and bank account details including nomination.
Suppliers	No	<ul style="list-style-type: none"> Email. Supplier 360 portal. Vendor Meets. 	<ul style="list-style-type: none"> Annually Others (Ongoing) - Regular operational, compliance, onboarding. Others (Continuous) - Document submission, Live status, Updates. 	<ul style="list-style-type: none"> Stronger Partnerships. Demand Sustainability. Credit worthiness. Robust Governance. Ethical behaviour. Fair and Transparent Business Practices. Embracing Diversity. Automated performance monitoring. Training.
Government and Regulatory Bodies	No	<ul style="list-style-type: none"> Workshops. Industry events. Filing of forms/disclosures by the Company. Investors page on the website. Comments on consultation paper issued by Regulatory bodies. Representation on various amendments impacting the sector. 	<ul style="list-style-type: none"> Annual Event-based Ongoing 	<ul style="list-style-type: none"> Ethical governance. Sustainability disclosures. Ensuring 100% compliance to all applicable regulations. Representation by LTM suggesting input on proposed regulatory amendments impacting the sector.

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
Communities	Yes	<ul style="list-style-type: none"> Community meetings. Pamphlets. Advertisement Signages. Newspaper. 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Needs of the community. Listening to feedback from the community on the impact of projects executed recently.
Industrial Bodies	No	<ul style="list-style-type: none"> Conferences and seminars. Committee meetings. Regional Councils. Surveys & Industry Reports. 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Co-creating industry best practices with industry bodies like NASSCOM. Driving responsible AI and digital innovation. Active participation in Regional Councils across key markets. Representation on the Nasscom -UK Council and US CEO Council. Driving policy advocacy and ecosystem growth collaboratively.
Media	No	<ul style="list-style-type: none"> Corporate websites. Press releases. Media opportunities -interviews, bylines, quotes. Sponsored (industry) events/marketplace presence. 	<ul style="list-style-type: none"> Ongoing. 	<ul style="list-style-type: none"> Communicating the Company's strategy, performance, and way forward. Amplifying LTM's brand as a responsible corporation. Safeguarding the reputation of the Company. Showcasing thought leadership and Company capabilities. Driving business development and insight into public and business concerns.
Academics Institutions	No	<ul style="list-style-type: none"> Campus recruitment drives. Corporate and career website. Notice board. Email. 	<ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Job creation. Internship opportunities.

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.

As the highest governing body, the Board is tasked with implementing and overseeing business responsibility policies. It ensures effective governance through its various specialized committees: Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Risk Management Committee, Corporate Social Responsibility Committee, and Strategic Investment Committee.

These committees regularly review their respective focus areas and consider stakeholder feedback and concerns. The CSR Committee, established by the Board, plays a pivotal role in monitoring and reviewing sustainability and ESG issues, including climate change and biodiversity.

The internal CSR team identifies projects that align with key focus areas such as Education, Empowerment, Health & Nutrition, and Environment. These projects, along with budget recommendations, are reviewed and endorsed by the CSR Committee before being presented to the Board. The CSR Committee meets on a quarterly basis to deliberate and make decisions on CSR initiatives. The Chairperson of the CSR Committee updates the Board of Directors during board meetings, ensuring transparency and accountability in CSR efforts.

The Board of Directors carefully examines the issues and risks that impact on the Company's long-term performance, while also approving strategic matters and initiatives. Board members engage in meaningful discussions about the Company's ESG initiatives, encouraging the senior management to lead efforts that go beyond regulatory requirements.

The CFO submits his annual confirmation certificate to the CSR Committee and the Board of Directors, confirming that the CSR funds disbursed have been utilized for the purposes and in a manner as approved.

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 inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, we actively consult with stakeholders to identify and manage Environmental and Social topics. Stakeholders are identified through materiality assessments and engagement exercises.

- Customer feedback is integrated into decision-making, strategy, and the development of green solutions to meet their environmental needs.
- We utilize pulse polls, feedback platforms, and surveys to identify employee pain points and improve processes and policies.
- Feedback from suppliers helps improve collaboration.
- An internal portal, such as the iSupport/Green Card system, is used to register employee concerns.
- We consult with PCB authorities to meet legal requirements.
- Engaging with partners helps us understand the feasibility and benefits of initiatives before implementation.
- Regular Safety Committee meetings address Occupational Health and Safety (OHS) topics, discuss measures to bridge gaps, and include participants from all departments as well as medical center staff such as nurses and doctors.
- As part of our CSR charter, we adopt a systematic approach to ensure effective stakeholder identification, communications, and engagement with NGOs and beneficiaries based on geography, focus area, and impact. We organize consultation sessions, focused meetings, and progress reviews where stakeholders share insights and concerns that help us gather valuable feedback. This is then synthesized with NGO partners and incorporated for appropriate actions in project design, implementation, and impact measurement.

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

We have engaged with NGOs to support vulnerable and marginalized communities, providing us with invaluable insights and direct connections. Our collaborative efforts begin with thorough needs assessments conducted alongside our NGO partners to pinpoint the unique challenges these communities face, ensuring our interventions are precisely targeted. We develop customized CSR programs that address specific needs, focusing on areas such as education, skill development, healthcare, livelihood improvement, and empowerment.

By actively involving vulnerable groups in the planning, execution, and evaluation of our projects, we facilitated their voices are heard, creating a sense of ownership and empowerment. To create a sustainable impact, we prioritize capacity-building through training, workshops, and mentorship initiatives, equipping these communities with the skills, knowledge, and resources needed to enhance their socioeconomic conditions.

Our partnerships extend to governmental bodies, civil society organizations, and other stakeholders, allowing us to pool resources and expertise for maximum impact. Mechanisms are in place to monitor and evaluate the effectiveness of our interventions, with regular assessments and feedback loops to track progress, identify areas for improvement, and ensure lasting positive outcomes.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees covered (B)	% (B/A)	Total (C)	No. of employees covered (D)	% (D/C)
Employees						
Permanent	87,950	87,950	100%	84,307	84,307	100%
Other than Permanent	4,761	4,761	100%	3,782	3,782	100%
Total Employees	92,711	92,711	100%	88,089	88,089	100%

Note: In FY 2025-26, 100% of LTM employees were trained in human rights issues.

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	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	87,950	NIL	0%	87,950	100%	84,307	NIL	0%	84,307	100%
Male	60,756	NIL	0%	60,756	100%	58,661	NIL	0%	58,661	100%
Female	27,151	NIL	0%	27,151	100%	25,606	NIL	0%	25,606	100%
Others	43	NIL	0%	43	100%	40	NIL	0%	40	100%
Other than permanent	4,761	Nil	0%	4,761	100%	3,782	Nil	0%	3,782	100%
Male	3,272	Nil	0%	3,272	100%	2,614	Nil	0%	2,614	100%
Female	1,104	Nil	0%	1,104	100%	919	Nil	0%	919	100%
Others	385	Nil	0%	385	100%	249	Nil	0%	249	100%

Note: All our employees- permanent and other than permanent, are paid more than minimum wages as mandated by the local laws and regulations of the countries we operate in.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female		Others	
	Number	Median remuneration/salary/wages of respective category (INR)	Number	Median remuneration/salary/wages of respective category (INR)	Number	Median remuneration/salary/wages of respective category (INR)
Board of Directors (BoDs)	10	4,000,000	1	4,275,000	-	-
a. Executive Directors	3	157,582,399	-	-	-	-
b. Non-Executive Directors	7	3,862,500	1	4,275,000	-	-
Key Managerial Personnel	1	19,198,350	1	5,249,566	-	-
Employees other than BoDs and KMPs	60,710	1,714,668	27,130	1,196,616	43	6,961,540

*Median has been derived factoring retirement of Mr. Debashis Chatterjee and resignation of Mr. Nachiket Deshpande during the year

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	21.79%	21.97%

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)

Human rights-related matters are governed under the Company's Human Rights Policy and Code of Conduct, and are addressed through established committees and mechanisms including the Global HR Compliance Office, Whistleblower Investigation Committee, POSH Internal Committees, and Grievance Redressal Committees, operating under the Human Rights Policy and Code of Conduct.

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

We encourage employees to report any suspected unethical practices or violations directly at whistleblower@itm.com. We have implemented the Prevention of Sexual Harassment (POSH) Policy to ensure adherence to applicable laws and promote a culture of respect and inclusivity.

Our reporting procedures extend globally, employees have access to the Grievance Redressal portal to raise concerns, and our Grievance Redressal Policy encourages employees to report issues which will be addressed promptly, fairly, and impartially by dedicated teams. All reported concerns are managed with sensitivity and undergo an investigation process. Appropriate actions, with timely and thorough resolutions including disciplinary measures, are taken where necessary, and seek regulatory assistance as needed. These mechanisms ensure a fair and responsive approach to addressing grievances.

6. Number of Complaints on the following made by employees:

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	14**	3	Nil	10*	1	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labor	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labor/ Involuntary Labor	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

FY 2025-26 Note:

**14(fourteen) cases were reported in FY 2025-26, out of which 13 (thirteen) pertain to India jurisdiction and 1 (one) was reported outside India which was covered under the LTM POSH policy but not covered under the POSH Redressal Act of India.

- Out of the 13 (Thirteen) cases reported in India, 11 (Eleven) were closed and review of 2 (two) cases are in progress.
- Out of the 11 (Eleven) cases closed in India, 9 (nine) were substantiated and 2 (two) were not substantiated. Necessary disciplinary actions are taken based on the recommendation of IC for substantiated cases.
- 1 (one) case reported outside India is under review.
- 1 (one) case carried forward from FY 2024-25 (reported in India), was closed and not substantiated.
- 12 (twelve) cases closed in FY 25-26 out of which 11 were reported in FY 25-26 and 1 (one) case carried forward from FY 24-25.

FY 2024-25 Note:

*10(Ten) cases were reported in FY 2024-25, out of which 8 (eight) pertain to India jurisdiction and 2 (Two) were reported outside India which was covered under then LTIMindtree POSH policy but not covered under the POSH Redressal Act of India.

- Out of the 8 (Eight) cases reported in India, 7 (Seven) were closed and review of 1 (one) case is in progress. Out of the 7 (Seven) cases closed in India, all 7 (seven) were proven.
- Out of the 2 (Two) cases reported outside India, 1 (one) was proven and 1 (one) was not proven.
- 2 cases carried forward from FY 2023-24 (reported in India), both were proven & closed.
- 9 cases closed in FY 24-25 out of which 7 reported in FY 24-25 and 2 cases carried forward from FY 23-24.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	13	8*
Complaints on POSH as a % of female employees	0.046%	0.033%
Complaints on POSH upheld	9	7

FY 2024-25 Note:

* 10(Ten) cases were reported in FY 2025-26, out of which 8 (eight) pertain to India jurisdiction and 2 (Two) were reported outside India which are covered under the LTM POSH policy and not the POSH Redressal Act of India.

Out of the 8 (Eight) cases reported in India, 7 (Seven) were closed and review of 1 (one) case is in progress.

Out of the 7 (Seven) cases closed in India, all 7 (seven) were proven.

Out of the 2 (Two) cases reported outside India, 1 (one) was proven and 1 (one) was not proven.

2 cases carried forwarded from FY 2024-25 (reported in India), both were proven & closed.

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

LTM is dedicated to a safe, inclusive workplace, free from discrimination and harassment. The Whistleblower and POSH policies protect associates who report issues, and An Internal Committee (IC) has been established to oversee employee behavior regarding harassment and has the authority to issue interim orders to safeguard complainants and witnesses from any form of victimization.

All parties in whistleblowing or discrimination cases are protected, including respondents, whistleblowers, and witnesses, as required by law. Whistleblowers are shielded from retaliation unless concerns are deemed false or abusive by the Whistleblowing Investigation Committee (WBIC).

If complaints are unresolved or victimization occurs, whistleblowers may escalate to WBIC for further action. Only authorized individuals access case information, and anyone involved must maintain confidentiality; retaliatory actions result in disciplinary measures. LTM prohibits retaliation for reporting discrimination, harassment, or integrity issues. Protection extends to those acting in good faith or cooperating in investigations, with strict confidentiality and disciplinary action against retaliation.

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

Yes, human rights requirements are embedded within LTM business agreements and contractual framework. LTM integrates human rights clauses into all Master Service Agreements (MSAs) and Purchase Orders to ensure alignment with the principles of the UN Global Compact (UNGC). These clauses are further reinforced through the Supplier Code of Conduct, which is communicated to all suppliers and business partners and mandates adherence to applicable regulatory and human rights standards. In exceptional cases, vendors may propose their own code, which will be reviewed and reconciled by our legal team. Also, we utilize a risk intelligence tool to conduct due diligence of all active suppliers. This automated risk intelligence system supports our global third-party due diligence efforts by screening sanctions, regulatory compliance, financial irregularities, human right violations and adverse media coverage. It also enables continuously monitoring third parties for risks related to anti-money laundering, bribery, corruption, and modern slavery, ensuring that LTM avoids associations with partners that may pose a reputational risk.

10. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labor	100%
Forced/involuntary Labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others- please specify	100%

LTM internally monitors compliance with all relevant laws and policies pertaining to these aspects at 100% of its offices.

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

During fiscal year 2025-26, there were no significant incidents, and hence no corrective measures related to the above assessment.

Leadership Indicators

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

We have not received any human rights complaints, and we regularly update our policies to prevent issues. Vendors and partners must comply with our Code of Conduct, Supplier Code of Conduct, and POSH policies, ensuring strong human rights practices throughout our value chain.

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

The already established grievance redressal process is periodically reviewed and strengthened to address human rights concerns effectively. The updated framework provides clearer escalation mechanisms, structured committee-based reviews, and defined closure timelines to ensure fair, timely, and consistent resolution of grievances, including those related to workplace conduct and employee rights.

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

Yes. LTM offices are designed and operated to provide accessible entry and movement for differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016, as applicable to building infrastructure. Accessibility provisions available across offices include step-free access through ramps or level entrances, wheelchair-accessible common areas, lift access to different floors, and accessible washrooms where provided. In offices located within leased or shared premises, the organization works closely with building management to ensure that accessibility features are available and maintained. Visitor assistance is supported by on-site security and facility teams, and emergency preparedness arrangements are in place to support all visitors, including persons with disabilities. Accessibility requirements are reviewed periodically during facility inspections and at the time of office fit-outs, renovations, or relocations to strengthen inclusive access.

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	Our value chain partners were assessed according to various aspects, including Information Security, Data Privacy, Business Continuity Planning (BCP), Modern Slavery compliance, ESG criteria etc. The assessment was conducted for Tier A (86) & Tier B (34) vendors, which included 120 vendors.
Discrimination at workplace	
Child Labor	
Forced Labor/Involuntary Labor	
Wages	
Others- please specify	100% of new suppliers are screened for human rights violations by the Risk intelligence tool during the supplier on-boarding stage.
	The Company has established a Supplier Code of Conduct and incorporated corresponding clauses within vendor agreements to address key ethical and compliance standards. These requirements ensure a safe, healthy, and respectful working environment. Compliance with applicable minimum wage laws respect for human rights, prohibition of discrimination and a zero-tolerance approach toward child labour, forced labour, slavery, human trafficking, harassment, or any activity compromising safety or security. All suppliers are required to sign the Code of Conduct as a condition of engagement and are expected to fully comply with its guidelines.

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 or concerns were identified during this assessment. Therefore, no specific corrective actions were required. However, we continue to maintain our proactive measures to ensure compliance and promptly address any potential issues.

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

Essential Indicators

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	209,521 GJ*	137,362 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	209,521 GJ	137,362 GJ
From non-renewable sources		
Total electricity consumption (D)	61,105 GJ	90,316 GJ
Total fuel consumption (E)	6,649 GJ	14,305 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	67,754 GJ	104,621 GJ
Total energy consumed (A+B+C+D+E+F)	277,275 GJ	241,984 GJ
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	6.55 GJ/₹ crore	6.37 GJ/₹ crore
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	13.33 GJ/ million USD	14.26 GJ/ million USD
Energy intensity in terms of physical output	3.36 GJ/ employee	2.86 GJ/ employee

*As grid power in India is largely fossil fuel-based, the Company has adopted a market based mechanism to advance its renewable energy transition. Accordingly, International Renewable Energy Certificates (I RECs) equivalent to 29,561,000 kWh were purchased, enabling the Company to substantiate renewable electricity consumption and support renewable energy generation. This initiative forms part of the Company's ongoing efforts to minimise environmental impact and enhance the use of renewable energy in its operations.

** FTE is arrived as - Total person hours worked/Standard person hours in a year

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

Yes. BDO India Services Private Limited

Advancing towards achieving Net-Zero by 2040, LTM has committed to SBTi to take steps to limit global warming to 1.5°C. LTM follows a transparent approach to sustainability reporting. During the reporting period, the Company expanded with new facilities, increased workforce and its operational boundary including India and few international locations where we have operational control for environmental metrics reporting. We have aligned our emissions estimation methodology and GHG inventory in consistence with GHG Protocol and SBTi current guidelines. This included additional relevant Scope 3 emission categories, supported by improved data collection and enhanced, more accurate calculation methodologies. Consequently, reported emissions present a more comprehensive and accurate view of LTM's value-chain carbon footprint, resulting in a higher absolute emission figure. The increase reflects improved coverage and methodology rather than a decline in environmental performance and strengthens the foundation for tracking progress against science-based targets. Accordingly, various initiatives are being implemented to reach our targets.

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.

The Perform, Achieve, and Trade (PAT) scheme is a regulatory instrument that aims to reduce specific energy consumption in energy intensive industries. As LTM is an IT Service Company, this question has no relevance to our scope of services.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	29,658.46	1
(ii) Groundwater	8,059.57	7,587
(iii) Third party water	340,111	348,566
(iv) Seawater/desalinated water	0	0
(v) Others (Rainwater + Water generated from Moisture in Air)	9,961	8,700
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	387,790	364,854
Total volume of water consumption (in kiloliters)	377,395	361,833
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	8.92 kl/ ₹ crore	9.52 kl/₹ crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	18.14 kl/ million USD	21.32 kl/ million USD
Water intensity in terms of physical output	4.57 kl/ employee	4.28 kl/ employee

Note: The Company has developed a bio pond at its Bhubaneswar facility for collection and natural treatment of water. Currently, the treated water collected in the bio pond is not being utilised. The Company is in the process of planning the reuse of treated bio pond water for domestic purposes, with an intent to reduce freshwater consumption and improve water resource efficiency in a phased manner.

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

Yes. BDO India Services Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment - Tertiary treatment	0	0
(v) Others – Discharged to State Sewerage Board		
- No treatment	10,396	3,021
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	10,396	3,021

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

Yes. BDO India Services Private Limited.

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

LTM has implemented Zero Liquid Discharge (ZLD) measures across its owned campuses through the use of on-site Sewage Treatment Plants (STPs). Wastewater generated from operations is treated within the premises and reused for non-potable purposes such as landscaping, HVAC operations, gardening, and restroom flushing, thereby avoiding liquid discharge outside the campus and reducing dependence on fresh water sources.

For offices operating from leased premises, where direct installation of ZLD infrastructure may not be feasible, wastewater is managed through arrangements with building owners and local authorities. In such cases, treated water is discharged only into authorized drainage or sewerage systems in compliance with applicable regulations.

In addition, the Company follows water stewardship practices such as rainwater harvesting and water conservation measures to improve water efficiency. These efforts support responsible water management, help optimize overall water usage, and minimize environmental impacts associated with wastewater discharge.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NO _x	Kg	48	52
SO _x	Kg	16	14
Particulate matter (PM)	Kg	65	60
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- Carbon Monoxide (CO)	Kg	60	54

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

Yes. BDO India Services Private Limited.

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

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,764	1,542
Total Scope 2 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	33,195	18,239
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO ₂ equivalent per crore of turnover	0.83	0.52
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)	Metric tonnes of CO ₂ equivalent per million USD	1.68	1.17
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent per employee	0.42	0.23

*Reported location-based Scope 2 emissions above. Our Scope 2 market-based emissions - 9,597 Metric tonnes of CO₂ equivalent

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

Yes. BDO India Services Private Limited.

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

We are dedicated to reducing greenhouse gas (GHG) emissions, focusing primarily on Scope 1 and 2 emissions, where we have direct control. Additionally, we address Scope 3 emissions, particularly by optimizing employee commute. We aim to enhance energy efficiency through integrated measures across all our sites and offices.

To achieve our sustainability goals, we have implemented several strategic initiatives:

Scope 1 Emissions Reduction:

Initiative	Benefits
Installation of emission control devices in DGs with a capacity of 125KVA and more	This resulted in 83% reduction in particulate matter and an 87% reduction in carbon monoxide, without causing any adverse effects on the genset. The emissions now meet the standard set by the authorities (i.e. less than 70%).

Scope 2 Emissions Reduction:

Initiative	Benefits
Energy-Efficient High-Speed Hand Dryers	Energy Savings: 60,962 kWh CO ₂ e reduction: 42.29 tCO ₂ e Monetary Savings: ₹ 6.28 lakh
EV Charging Infrastructure	Emissions avoided via EV adoption
Daylight Sensor Installation	Energy Savings: 4,800 kWh CO ₂ e reduction: 3.41 tCO ₂ e Monetary Savings: ₹ 0.43 lakh
LED Lighting Upgrades (Multiple Sites)	Energy savings: 2,37,802 kWh CO ₂ e reduction: 168.84 tCO ₂ e Monetary Savings: ₹ 23.17 lakh

Initiative	Benefits
Smart Kitchen Exhaust Automation	Energy Savings: 69,696 kWh CO ₂ e reduction: 49.48 tCO ₂ e Monetary Savings: ₹ 8.78 lakh
UPS & Battery Room Cooling Optimization	Energy Savings: 40,320 kWh CO ₂ e reduction: 28.63 tCO ₂ e Monetary Savings: ₹ 4.03 lakh
HVAC Scheduling & Set-Point Optimization	Energy Savings: ~1,80,000 kWh CO ₂ e reduction: 127.80 tCO ₂ e Monetary Savings: ₹ 18.00 lakh
ECM Blower Motor Upgrade (AHUs)	Energy Savings: 1,88,000 kWh CO ₂ e reduction: 133.48 tCO ₂ e Monetary Savings: ₹ 25.80 lakh
UPS Alarm Annunciator System	Energy Savings: 18,000 kWh CO ₂ e reduction: 12.78 tCO ₂ e Monetary Savings: Indirect
Lighting Automation (Weekend Shutdowns)	Energy Savings: 54,000 kWh CO ₂ e reduction: 38.34 tCO ₂ e Monetary Savings: ₹ 5.40 lakh
UPS Capacity Optimization	Energy Savings: 1,656 kWh CO ₂ e reduction: 0.47 tCO ₂ e Monetary Savings: Battery & AMC cost avoidance
Modular UPS Upgrade	Energy Savings: 73,000 kWh CO ₂ e reduction: 51.83 tCO ₂ e Monetary Savings: ₹ 18.05 lakh
Precision Air Conditioning (PAC) – Data Centre	Energy Savings: 1,13,000 kWh CO ₂ e reduction: 80.23 tCO ₂ e Monetary Savings: ₹ 15.58 lakh
Standalone AC for 24x7 Zones	Energy Savings: 5,09,184 kWh CO ₂ e reduction: 361.52 tCO ₂ e Monetary Savings: ₹ 49.35 lakh

Scope 3 Emissions Reduction:

Initiative	Benefits
Reducing Battery Waste through Sustainable Power Solutions	Eliminated generation of ~0.65 tonnes of hazardous waste
Transition to Bamboo Jumbo Rolls for Restroom Facilities	This transition significantly reduced paper consumption, packaging waste, and reliance on wood pulp, as each jumbo roll replaces approximately eight conventional rolls.
Paperless Operations through Digital Checklist and Inventory Management	Total paper saved: 31,488 A4 sheets per year Trees preserved: ~3.94 trees per year

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	43.40	43.11
E-waste (B)	5.34	20.29
Bio-medical waste (C)	0.09	0.07
Construction and demolition waste (D)	81.33	972.01
Battery waste (E)	25.27	1.3879
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	3.57039	5.14317
- Oil storage Barrels	0.04208	0.03808
- Paint Cans	0	0.05655

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
- Tube Lights	0	0
- CFL Bulbs	0	0
- Used Oil	3.212528	4.45368
- Oil-soaked cotton waste	0.0258	0.04006
- DG Filters	0.28998	0.5548
- Printing Ink/Cartridges	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	807.02	785.08
- Inorganic Waste	67.63	59.21
- Organic Waste	599.92	563.72
- Packaging Waste	49.08	32.27
- Others	90.39	129.89
Total (A+B + C + D + E + F + G + H)	969	1,827.09
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.023 MT/₹ crore	0.048 MT/₹ crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.046 MT/ million USD	0.108 MT/ million USD
Waste intensity in terms of physical output	0.01162 MT/employee	0.022 MT/ employee

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	915	1776.12
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	915	1776.12

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	47.86	33.36
(ii) Landfilling	6.36	17.61
(iii) Other disposal operations	0.00	0.00
Total	54.22	50.97

*Assumed waste generation equivalent to waste disposal.

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

Yes. BDO India Services Private Limited.

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

LTM follows a structured and compliant approach to waste management across its establishments, with a focus on waste reduction, segregation, safe disposal, and regulatory compliance.

- Waste generated from operations is segregated at source into biodegradable, recyclable, and hazardous waste streams.
- Organic waste, including food and garden waste, is treated through composting or handed over to authorized vendors.
- Recyclable waste such as paper, plastic, metal, and glass is collected and sent to authorized recyclers.

- E-waste (IT equipment, peripherals, etc.) is disposed of through government-authorized recyclers in compliance with the E-Waste (Management) Rules, with disposal certificates maintained.
- Battery waste and hazardous waste (such as used oil, oil-soaked waste, and discarded tubes/lamps) are handled and disposed of only through SPCB-authorized vendors, with proper documentation and manifests.
- Construction and demolition waste, where generated, is managed through licensed agencies as per applicable regulations.

As an IT/ITES organization, LTM does not engage in manufacturing and hence does not use hazardous or toxic chemicals in products or production processes. However, to minimize environmental and health risks:

- The Company limits the use of hazardous and toxic chemicals in its operations and prefers eco-friendly alternatives, particularly for housekeeping, maintenance, and facility management.
- Use of low-toxicity and environmentally safer chemicals.
- Vendors handling chemicals and hazardous waste are required to follow safe handling, storage, and disposal practices as per statutory guidelines.
- Facility staff are trained on safe handling procedures, spill response, and emergency measures related to hazardous materials.

Through these measures, LTM ensures responsible waste management, minimizes environmental impact, and maintains compliance with applicable environmental laws and standards.

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:

Location of S. No. 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		

LTM does not have operations/offices in/around ecologically sensitive areas where environmental approvals/clearances are required. All our campuses are built on government-approved land in industrial zones, with no impact on biodiversity.

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 project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil					

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

Yes, all LTM offices follow 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. No fine/penalty/action was initiated against the entity under any of the applicable environmental laws/regulation/guidelines.

Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Nil			

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilo liters)

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

- Name of the area:** Facilities across Bangalore, Bhubaneswar, Chennai, Coimbatore, Hyderabad, Indore, Kolkata, and Noida as per Central Ground Water Authority (CGWA, India) water-stressed areas.
- Nature of Operations:** Owned and leased facilities for IT Consulting and Services
- Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	1
(ii) Groundwater	3,925,355	7,587
(iii) Third party water	239,905,441	348,566
(iv) Seawater/desalinated water	0	0
(v) Others (Rainwater + Water generated from Moisture in Air)	4,067.33	8,700
Total volume of water withdrawal (in kiloliters)	247,898.1	364,854
Total volume of water consumption (in kiloliters)	238,097.497	361,833
Water intensity per rupee of turnover (Water consumed/turnover)	5.63 kl/₹ crore	9.52 kl/₹ crore
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment - Tertiary treatment	0	0
(v) Others – Discharged to State Sewerage Board	0	0
- No treatment	9,800.603	3,021
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	9,800.603	3,021

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

Yes. BDO India Services Private Limited.

2. Please provide details of total scope 3 emissions and its intensity in the following format:

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	150,445	46,149
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent per crore of turnover	3.56	1.21

*Scope 3 emission numbers have been increased this year because LTM has started reporting all relevant categories of Scope 3 emissions.

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

Yes. BDO India Services Private Limited.

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

Not applicable. LTM exclusively operates within government-approved industrial zones, ensuring that its facilities are situated away from ecologically sensitive areas. Analysis through various assessment tools such as the World Wildlife Fund's Biodiversity Risk Filter (WWF-BRF) and MOEFCC Wetland Portal indicates that all the LTM campuses are distantly located from any of the protected areas including marine coral reefs, eco-sensitive zones, reserve/protected forest, national parks, wetlands, sanctuaries, and areas of high biodiversity values, etc.

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy Conservation programs	<ul style="list-style-type: none"> Energy Efficient High-Speed Hand Dryers EV Charging Infrastructure Daylight Sensor Installation LED Lighting Upgrades (Multiple Sites) Smart Kitchen Exhaust Automation UPS & Battery Room Cooling Optimization HVAC Scheduling & Set Point Optimization ECM Blower Motor Upgrade (AHUs) UPS Alarm Annunciator System Lighting Automation (Weekend Shutdowns) UPS Capacity Optimization Modular UPS Upgrade Precision Air Conditioning (PAC) – Data Centre Standalone AC for 24x7 Zones 	Energy savings: 15,50,420 kWh/annum Emission Reduced: 1099 tCO ₂ e/annum
2	Emission reduction Programs	<ul style="list-style-type: none"> On Site RO Plant Installation Installation of RECD in DG Sustainable Mobility 	<ul style="list-style-type: none"> The project avoids approximately 354 kg CO₂e annually. This resulted in 83% reduction in particulate matter and an 87% reduction in carbon monoxide, without causing any adverse effects on the Genset. During the year, 61.57% of employee commute was enabled through cleaner fuel alternatives, comprising 55.31% Compressed Natural Gas (CNG) and 6.26% Electric Vehicle (EV) adoption. This transition significantly reduces transport-related emissions while improving fuel efficiency and air quality in the communities where we operate.

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Water reduction program	<ul style="list-style-type: none"> Subsoil Water Utilization for Sustainable Water Management Implementation of RO Systems Installation of Water Meters Use of Recycled Water for Flushing Installation of Waterless Urinals Installation of Water Aerators and Sensor-based Taps Rainwater Harvesting Smart Cleaning Program for Water Conservation 	~ 23,535.60 KL of water saved per annum
4	Waste Reduction program	<ul style="list-style-type: none"> Reducing Battery Waste through Sustainable Power Solutions Transition to Bamboo Jumbo Rolls for Restroom Facilities Paperless Operations through Digital Checklist and Inventory Management 	<ul style="list-style-type: none"> Eliminated generation of ~0.65 tonnes of hazardous waste This transition significantly reduced paper consumption, packaging waste, and reliance on wood pulp, as each jumbo roll replaces approximately eight conventional rolls. Total paper saved: 31,488 A4 sheets per year and trees preserved: ~3.94 trees per year

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

LTM has an established Business Continuity and Disaster Management framework aligned to ISO 22301:2019. The framework includes systematic identification, assessment, and management of environmental and external risk scenarios such as natural disasters and climate induced disruptions. The Business Continuity & Resilience Policy and supporting manuals define recovery strategies, roles, and periodic testing to minimize impact on operations and surrounding ecosystems during disruptive events. Recovery measures include remote working, alternate delivery locations, and optimized resource utilization. All continuity plans are governed, reviewed, and tested through iBCM, LTM's in house Business Continuity Management lifecycle implementation platform.

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.

No significant adverse environmental impacts arising from the Company's value chain were identified during the reporting period. LTM has established robust mitigation and preventive controls through its Supplier Code of Conduct (SCoC), which sets clear expectations on environmental compliance, health and safety, labour standards, and adherence to applicable sustainability criteria. As part of the initial empanelment process, all new vendors and service providers are required to sign the SCOC document.

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

Nil

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

a. By the listed entity: Nil

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

10

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)
1	National Association of Software and Services Companies (NASSCOM)	National
2	Association of Business Service Leaders (ABSL)	National
3	Swiss Indian Chamber of Commerce	National
4	Norway India Chamber of Commerce and Industry (NICCI)	National
5	Danish Industry (DI)	National
6	Indo French Chamber of Commerce and Industry (IFCCI)	National
7	Confederation of Indian Industry (CII) National/Regional/State	National
8	Federation of Indian Chambers of Commerce & Industry - National/Regional/State	National
9	Indian Green Building Council (IGBC) – National	National
10	United Nations Global Compact Network India – National	National

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
	Nil	

Leadership Indicators

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

Public policy S. No. advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/half yearly/quarterly/others – please specify)	Web-link, if available
1	NASSCOM Engagement through industry forums, working groups, consultations, and thought leadership contributions with NASSCOM	Yes	Annually	https://nasscom.in/BlogPanel https://nasscom.in/us-ceo-forum/
2	Association of Business Service Leaders (ABSL) The Association of Business Service Leaders (ABSL) is a leading organization representing business services in Poland.	Yes	Annually	https://www.absl.pl/en/membership/members

Public policy S. No. advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/half yearly/quarterly/others – please specify)	Web-link, if available
3	Swiss Indian Chamber of Commerce SICC is a bi-national, private sector, non-profit leading association for doing cross-border business between India and Switzerland, widely recognized as a key player in advancing the economic relationship between India and Switzerland as an independent organization.	Yes	Annually	https://sicc.ch/directory-switzerland/
4	Norway India Chamber of Commerce and Industry (NICCI) Norway India Chamber of Commerce and Industry (NICCI), is a network between companies, organizations and authorities in Norway and India.	Yes	Annually	https://www.nicci.no/member-directory/
5	Danish Industry (DI) Danish Industry (DI) – is Denmark’s largest, most representative and influential business and employers’ organization, covering manufacturing and service industries across sectors such as transport, energy, IT, health, trade and professional services.	Yes	Annually	https://www.idcc.network/members
6	Indo French Chamber of Commerce and Industry (IFCCI) One of the most active bilateral chambers in India, the Indo French Chamber of Commerce and Industry (IFCCI) is a not-for-profit association that promotes mutually beneficial trade relations between India & France that represents a dynamic business platform of over 650 company members and a total network of more than 6,500 individuals members.	Yes	Annually	https://www.ifcci.org.in/about-us/our-partners.html
7	Confederation of Indian Industry (CII) The Confederation of Indian Industry (CII) works to create and sustain an environment conducive to the development of India, partnering industry, Government, and civil society, through advisory and consultative processes	Yes	Annually	https://www.cii.in/About_Us.aspx?enc=ns9fJzmNKJnsoQCyKqUmaQ==
8	Federation of Indian Chambers of Commerce & Industry (FICCI) The Federation of Indian Chambers of Commerce & Industry (FICCI) is a nongovernmental trade association and advocacy group based in India	Yes	Annually	https://www.ficci.in/api/home
9	Indian Green Building Council (IGBC) The Indian Green Building Council (IGBC) was formed in the year 2001 with the vision of as "To enable a sustainable built environment for all and facilitate India to be one of the global leaders in the sustainable built environment	Yes	Annually	https://igbc.in/about-us

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/half yearly/quarterly/others – please specify)	Web-link, if available
10	United Nations Global Compact Network	The UN Global Compact Network India (UN GCNI), registered in 2003 as a non-profit society to function as the Indian Country Network of the Global Compact, New York. It is the first Country Network in the world to be established for businesses, civil organizations, public and private sector, aids in aligning stakeholders' responsible practices towards the Ten Universally Accepted Principles of UNGC, broad goals including Sustainable Development Goals and other key sister initiatives of the United Nations and its systems	Yes	Annually	https://globalcompact.in/

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
SIA report by SAN India – please refer to project details in the summary report.	2026/001	April 17, 2025	Yes	Yes	ESG Consulting Services ESG Solutions for Sustainability - LTM

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

We prioritize regular and additional field visits, overseen by our CSR project leaders and company executives, to address community grievances. These visits facilitate direct interaction with beneficiaries, enabling us to gain a thorough understanding of their concerns and feedback. Informed by insights from our discussions with NGO partners, we implement proactive corrective and preventive actions as needed. Additionally, we have created a Grievance Redressal Committee (GRC) which is outlined in the contract signed with NGO partner. The GRC also meets once any grievance is raised/identified in the community & works to resolve same. Our dedication to delivering sustainable impact within the communities we serve propels our efforts to create positive change and meet the needs of those we support.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/small producers	13%	9%
Directly from within India	50%	44%
- MSME	26%	20%
- Non MSME	74%	80%
Sourced outside India	50%	56%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	Nil	Nil
Semi-urban	Nil	0.21%
Urban	8.53%	8.38%
Metropolitan	91.47%	91.41%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
	Not Applicable

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 INR)
1	Madhya Pradesh	Sheopur	24,500,000
2	Madhya Pradesh	Chhatarpur	25,000,000
3	Rajasthan	Sawai Madhopur	35,000,000
4	Odisha	Balangir	22,000,000
5	Odisha	Kalahandi	23,000,000
6	Odisha	Bargarh	22,000,000
7	West Bengal	Purulia	22,000,000
8	Jharkhand	Khunti	20,000,000
9	Assam	Barpeta	18,000,000
10	Sikkim	Soreng	15,000,000
11	Maharashtra	Nashik	39,000,000
12	Maharashtra	Beed	35,400,000
13	Gujarat	Dang	60,000,000
14	Telangana	Jogulamba Gadwal	41,400,000
15	Tamil Nadu	Perambalur	39,100,000
16	Karnataka	Uttar Kannada	56,100,000
17	Karnataka	Uttar Kannada	1,200,000

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

Yes, we prioritize quality procurement from marginalized groups by promoting diversity within our supplier base, enriching innovation, and building strong relationships. Our systems monitor spending with diverse suppliers, ensuring that MSME vendors are treated equitably while providing them with preferential payment terms.

b. From which marginalized/vulnerable groups do you procure?

Our Procurement practices emphasize supplier diversity by encouraging participation from marginalized and vulnerable groups, including women owned, minority owned, and MSME-certified enterprises, supporting inclusivity and positive social impact.

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

Total procurement from marginalized/vulnerable groups accounts for 38 Million USD (6.5%). As an IT service provider, the Company primarily sources from OEM's, distributors, and local suppliers, focusing on sustainable procurement and supporting marginalized suppliers to support economic opportunities in the communities where we operate.

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
				Nil

Our company's patents and innovations are centred around digital innovations and new age technologies.

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
		Nil

Our company's patents and innovations are centred around digital innovations and new age technologies. Consequently, we have not faced any adverse orders in intellectual property disputes involving traditional knowledge.

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Digitalization/STEM	514,490	100%
2	IT/ITES Skills	35	100%
3	Livelihood Skills & Ultra Poverty Eradication	21,306	100%
4	Infrastructure	0	NA
5	Disability Interventions & Curative Health	719	100%
6	Cancer – Access to Support	112	100%
7	Animal Care	0	NA
8	Tree-tings	6,729	100%
9	Mangroves	10,955	100%
10	Community Solar	0	NA
11	Community Development	645,238	100%

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

Essential Indicators

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

At LTM, client feedback plays a vital role in driving continuous improvement and enhancing satisfaction. Any feedback or complaints received are promptly escalated to project managers, recorded in the COMPASS Issue Log, and thoroughly analyzed to develop resolution plans that address root causes and prevent recurrence. Detailed discussions with clients help us formulate actionable plans, which are carefully monitored and reviewed by senior management during governance meetings.

Feedback is gathered through mechanisms such as the Client Satisfaction Survey (CSS) tool and the annual Client Satisfaction (CSAT) survey, conducted by an independent firm. These tools assess various parameters, including execution, quality, communication, and value, with insights analyzed to implement necessary improvements and transparently communicated to clients.

Our transparent approach includes three levels of communication:

- L1 Communication: Recognizing client feedback and validating planned actions to address it.
- L2 Communication: Updating clients on the progress of improvement actions during the implementation phase.
- L3 Communication: Concluding the actions taken and highlighting the value delivered to the client.

LTM has established a structured Escalation Risk Review (ERR) framework to ensure timely attention at the right level and to ensure quick mitigation and corrective action. High-risk projects are given immediate attention, ensuring initiative-taking intervention by senior management.

This process operates at three levels:

- Organizational Level: Reviews are conducted on a fortnightly basis, led by the Chief Delivery Officers (CDOs). Weekly status updates are sent to CDO, CGO and Executive Committee members.
- Unit Level: Delivery and service line heads oversee weekly or fortnightly reviews to monitor and mitigate key risks.
- Account Level: Client and Delivery Partners manage risk assessments, with review frequency based on specific project requirements.

Additionally, review calls, led by the Delivery Excellence head with DE Leadership, address high-risk matters. During CDO ERRs, Client Partner, and Delivery Partners present "Go Green" plans to mitigate risks and ensure effective resolution.

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

	As a % to total turnover
Environmental and social parameters relevant to the product/services	Not Applicable. LTM, a global provider of digital transformation, consulting, and business reengineering services, is dedicated to responsible material and waste management. Despite being a service-based company, we ensure the safe use, recycling, and disposal of all types of waste.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber Security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential Services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	Not Applicable
Forced recalls	Not Applicable	Not Applicable

LTM does not manufacture any products and hence this question is Not Applicable.

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

Yes. LTM consistently refines its cybersecurity policy to stay ahead of emerging threats. The policy, reviewed by the Risk Management Committee of the Board, assures its effectiveness by leveraging advanced threat detection capabilities. Our cybersecurity team ensures continuous vigilance by actively monitoring network traffic, system logs, and real-time security events. Our toolkit includes advanced Intrusion Detection Systems (IDS), Intrusion Prevention Systems (IPS), firewalls, anti-malware software, content filtering gateways, and robust data encryption protocols. Security is further bolstered with sophisticated data leakage prevention systems, 24/7 monitoring, regular vulnerability assessments, penetration testing, and stringent endpoint security controls, all working together to provide a consistent and high level of security across corporate networks and remote work environments. We maintain an up-to-date database of known threat signatures to swiftly identify and mitigate risks.

Our data privacy framework, led by the Data Privacy Office and under the guidance of the Data Protection Officer, ensures compliance with key global regulations such as GDPR, CCPA, PIPEDA, APP, and PDPA. Key stakeholders, including the COO, CPO, CIO, GC, CFO, and CISO, are essential to this process. Our adherence to privacy best practices is further demonstrated by our ISO 27001 and 27701 certifications. Privacy by design principles is embedded into our processes through workshops and guidelines, and we perform thorough due diligence with third-party vendors to ensure their commitment. The Data Privacy policy clearly outlines how Personal and Sensitive Personal Data is handled, with additional safeguards offered by our Data Loss Prevention (DLP) Policy. Please refer to LTM's Privacy Policy available at <https://www.ltm.com/general-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.

There were no reported concerns during the reporting period.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches
0
- Percentage of data breaches involving personally identifiable information of customers
0
- Impact, if any, of the data breaches
Not Applicable

Leadership Indicators

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

LTM is a global technology services and consulting company and the business creativity partner to the world's largest and most disruptive companies. We bring human insights and intelligent systems together to help enterprises across industries rewire their business models, accelerate innovation, and drive AI-centric growth. With our integrated operations, transformation, and business AI services, we design and deliver solutions that create new productivity paradigms and new roads to value. Together with employees across our global network of hyperscaler partners, LTM - A Larsen & Toubro company owns business outcomes for our clients, helping them to not simply outperform the market, but to Outcreate it. For more information, please visit: <https://ltm.com>

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

Not applicable, as LTM does not engage in product manufacturing or provide services that involve safety risks or potential misuse.

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

LTM has defined and operationalized structured mechanisms to ensure timely, accurate, and consistent communication with customers during potential or actual service disruption scenarios. Each customer engagement is supported by an approved Business Continuity Plan that includes a documented communication strategy outlining the type of information to be shared, responsible stakeholders, and escalation timelines for client notification.

Designated Business Continuity Coordinators and Approvers at the account level are responsible for informing customers through approved communication channels such as email and automated notifications, as applicable. Periodic Call Tree and crisis communication tests are conducted to validate readiness. The crisis management structure reviews risk and incident monitoring inputs and enables timely customer advisories, while leveraging remote working and alternate delivery arrangements to ensure continuity of essential services. These mechanisms promote transparency, responsiveness, and responsible customer engagement during adverse events.

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

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

Displaying product information is not applicable to LTM, as we operate an IT services company providing global technology consulting and digital solutions within a business-to-business (B2B) framework.

Yes. At LTM, client satisfaction is a key focus, supported by a structured survey mechanism and a transparent improvement plan. We collect feedback through multiple channels, including:

- LTM Client Satisfaction Survey (CSS): Conducted biannually through an online tool, this survey allows clients to assess our services across various categories. Feedback is collected at the project, account, engagement, or individual employee levels, with timely corrective actions implemented and communicated.
- Independent Third-party Survey: An annual Client Satisfaction Survey (CSAT) is conducted by an independent research firm, gathering feedback from clients at all levels, from CXOs to middle management. The survey includes personnel interviews and an online questionnaire, offering impartial insights into satisfaction, loyalty, advocacy, and business value.
- The CSAT survey serves as a critical tool to collect insights that help refine client experiences and achieve enhanced outcomes at LTM. It gathers feedback on aspects such as value for money, loyalty, advocacy, and satisfaction from various organizational levels of the client, ranging from middle management to the CXO level.



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Magnum Global Park, Floor 21,
Archview Drive, Sector 58
Golf Course Extn Road, Gurgaon,
Haryana, - 122011

Independent Assurance Statement

LTM Limited (Formerly 'LTMindtree'),
L&T House, Ballard Estate,
Mumbai - 400001,
Maharashtra, India,

Independent Assurance Statement on Business Responsibility and Sustainability Report (BRSR) disclosures for the financial year 2025-26.

Introduction and objective of engagement

LTM Limited (Formerly 'LTMindtree') (the 'Company') has developed its Business Responsibility and Sustainability Report ('BRSR') including the BRSR Core Indicators¹, based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited (BDO) was engaged by the Company to provide independent assurance on select non-financial sustainability disclosures in the BRSR (the 'Report') for the period 1st April 2025 to 31st March 2026.

The Company's responsibilities

The content of the Report and its presentation are the sole responsibilities of the Management of the Company. The Company's Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

BDO's responsibility

BDO's responsibility, as agreed with the Management of the Company, is to provide assurance on the BRSR Indicators (Core & Non-Core) as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard and criteria

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement", issued by the International Auditing and Standards Board.

We applied the criteria of 'Reasonable' Assurance for select non-financial Core & Non-Core Indicators of BRSR (Business Responsibility & Sustainability Report) and 'Limited' Assurance for select non-financial information of BRSR as pre-agreed with the company.

Scope & boundary of assurance

We have assured the Select BRSR Indicators¹, (as set out under Appendix 1 to this statement), pertaining to the Company's non-financial performance for the period 1st April 2025 through 31st March 2026.

The reporting scope and boundary cover the Company's India and global operations.

Assurance methodology

Our assurance process entailed conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. The physical & virtual verification on sample basis was carried out at the following locations:

- | | |
|---|---|
| • Bengaluru (Global City, Whitefield SEZ, Gopalan SEZ, Hebbal S2) | • Indore |
| • Chennai (IC, DLF) | • Kolkata (Adventz Infinity, Merlin Infinite, DLF2) |
| • Coimbatore | • Pune (ICC, Shivajinagar, Embassy, Kharadi) |
| • Hyderabad (LCC, Raheja, Skyview, Metro) | • Mumbai (Powai, Mensa - Mahape, Airoli) |
| • Warangal | • Noida (Candor) |
| • Bhubaneswar | |

These facilities, combined, material revenue generated by the Company. We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. We used our professional judgement as Assurance Provider for selection of sample location/facilities of the Company and non-financial information for the verification and gathering evidence.

We conducted review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/omission of relevant information/data in the Report. Our review process included:

- Evaluation of appropriateness of the quantification methods used to arrive at the non-financial/sustainability information of the BRSR Core & Non-core Indicators;
- Review of consistency of data/information within the Report as well as between the Report and source;
- Engagement through discussions with personnel at both corporate and plant/facility levels who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

¹ SEBI vide Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023



Limitations & exclusions

There are inherent limitations in assurance engagement, including, for example, the use of judgment and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

The assurance scope specifically excludes:

- Data and information outside the defined reporting period (1st April 2024 to 31st March 2025);
- Review of the 'economic and/or financial performance indicators' included in the Reports, specifically, the financial information based on which such indicators are reported; we have been informed by the Company that these are derived from the Company's audited financial records;
- BRSR indicators not mentioned in Appendix 1
- The Company's statements and claims related to any topics other than those listed in the 'Scope and boundary of assurance';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

Our observations

The sustainability disclosures of the Company, as defined under the scope and boundary of assurance, are fairly reliable and the Company has appropriately consolidated data from different sources at the central level. However, the Company may consider augmented processes for data management and internal verification for enhancing accuracy and completeness of reported information.

Our above observations, however, do not affect our conclusion regarding the Report.

Our conclusions

Based on the scope of our review, we concluded that:

- Reasonable Assurance of BRSR Core and select Non-core indicators (Table A of Appendix 1): Based on the procedures performed, the disclosures fulfil the principles of relevance, completeness, reliability, neutrality, and understandability as per relevant 'reasonable' assurance criteria;
- Limited Assurance of select BRSR Non-core indicators (Table B of Appendix 1): Based on the procedures performed, nothing has come to our attention that causes us not to believe that the disclosures are presented fairly, in all material respects, in accordance with the relevant 'limited' assurance criteria.

Our assurance team and independence

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India Services Private Limited



Dipankar Ghosh
Partner & Lead
Sustainability & ESG
Business Advisory Services
Gurugram, Haryana
30 Apr 2026



Appendix 1

The sustainability non-financial indicators considered during the engagement are based on BRSR Framework² as follows:

A. BRSR Indicators (Reasonable Assurance)

Sr. No.	Section/ Principle	BRSR Core Indicators	BRSR Non-Core Indicators
1	Section C Principle 1	E8, E9	E4,
2	Section C Principle 2		E1, E3, E4, L1, L2, L3, L4, L5
3	Section C Principle 3	E1 (c), E11	E2, E4, E5, E6, E9, E10, E12, L2, L3
4	Section C Principle 4		L3
5	Section C Principle 5	E3 (b), E7	E6, E9, L3
6	Section C Principle 6	E1, E3, E4, E7, E9	E13, L1, L5
7	Section C Principle 8	E4, E5	E1, E3, L1, L2, L4, L5, L6
8	Section C Principle 9	E7	E5, L1, L3,

B. BRSR Indicators (Limited Assurance)

Sr. No.	Section/Principle	BRSR Non-Core Indicators
1	Section A (General Disclosure)	Sl. Nos 1 to 20(a), 21 to 25
2	Section B (Mgmt & Process Disclosure)	Q1 to Q4, Q7, Q10, Q12
3	Section C Principle 1	E1, E2, E3, E5, E6, E7, L2
4	Section C Principle 2	E2
5	Section C Principle 3	E1 (a), E3, E8, E13, E14, E15, L1
6	Section C Principle 4	E1, E2
7	Section C Principle 5	E1, E2, E3 (a), E4, E5, E8,
8	Section C Principle 6	E5, E6, E10, E11, E12, L2, L3, L8
9	Section C Principle 8	E2
10	Section C Principle 9	E1, E3, E4, E6, L4

Note: "E" denotes Essential Indicators and "L" denotes Leadership Indicators

² SEBI vide Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

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