WINFO SOLUTIONS PRIVATE LIMITED

Sustainability Report

2025-26

Rewiring Growth: Embedding Sustainability into Technology Systems

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Building the framework for a responsible digital enterprise

At Winfo Solutions, we believe that meaningful transformation begins with intelligent design. As a technology partner specializing in enterprise applications, cloud solutions, data engineering and digital transformation, our purpose has always been to simplify complexity by creating systems that are connected, resilient and future ready. Today, we are extending this same philosophy beyond technology to shape the way we approach sustainability.

Our theme, "Rewiring Growth: Embedding Sustainability into Technology Systems," reflects our conviction that sustainability is not an independent initiative but an integral component of responsible digital transformation. Just as we help organizations integrate business processes, modernize enterprise platforms and optimize technology ecosystems, we are embedding environmental stewardship, ethical governance and social responsibility into the way we operate and create value.

Technology has the power to accelerate sustainable progress. Through cloud-enabled solutions, intelligent automation, data-driven decision-making and streamlined digital workflows, organizations can improve operational efficiency, enhance transparency and make more informed use of resources. While our primary role is enabling digital transformation for our clients, we also recognize our responsibility to build a business that reflects these same principles through responsible governance, empowered people, ethical business conduct and a conscious approach to managing our environmental footprint.

This inaugural Sustainability Report marks the beginning of a structured and evolving ESG journey for Winfo Solutions. It establishes the foundation for integrating sustainability into our corporate strategy, decision-making processes and business operations. As we continue to grow, we remain committed to strengthening our sustainability performance, enhancing stakeholder trust and creating long-term value through innovation that is both technologically advanced and socially responsible.

For us, the logic of change is simple: when technology is designed with purpose, integrated with responsibility and guided by long-term thinking, sustainable growth becomes a natural outcome rather than an independent objective. By embedding sustainability into our digital mindset today, we are building a resilient enterprise that is prepared to create lasting value for our people, our customers, our communities and the planet.

Chairman's Letter

Technology has always been a catalyst for progress. It empowers organizations to rethink possibilities, solve complex challenges and create lasting value in an increasingly connected world. At Winfo Solutions, this belief has shaped our journey from the very beginning. As we continue to help enterprises modernize their technology landscapes and navigate digital transformation, we also recognize that the true measure of success extends beyond business growth. It lies in creating value that is responsible, inclusive and sustainable.

It is with great pride that I present Winfo Solutions' inaugural Sustainability Report-a significant milestone in our corporate journey. This report represents more than a record of our initiatives and performance. It reflects our commitment to embedding sustainability into the way we think, operate and grow as an organization.

The pace of technological advancement has never been greater. Emerging technologies such as cloud computing, artificial intelligence, automation and advanced analytics are fundamentally transforming industries and redefining the future of work. Alongside these opportunities comes a shared responsibility to ensure that innovation contributes positively to society, respects ethical principles and supports long-term environmental stewardship.

At Winfo Solutions, we believe that technology and sustainability are mutually reinforcing. Digital transformation enables organizations to become more agile, efficient and resilient, while sustainable business practices create the trust and stability required for long-term success. Together, they provide the foundation for responsible growth.

Our theme, "Rewiring Growth: Embedding Sustainability into Technology Systems," captures this philosophy. Just as we integrate complex enterprise systems to improve business performance, we are adopting a structured and integrated approach to environmental, social and governance (ESG) priorities across our own organization. We believe that sustainability should not exist as a standalone initiative but should be embedded within business strategy, governance frameworks and day-to-day decision-making.

As this is our first Sustainability Report, we view it as the beginning of a long-term journey. During the reporting period, we focused on establishing governance structures, policies and practices that will guide our sustainability efforts in the years ahead. We have strengthened our focus on responsible governance, ethical business conduct, information security, employee well-being, diversity and inclusion, community engagement and environmental responsibility. While we acknowledge that there is much more to accomplish, we are committed to building a strong foundation supported by transparency, accountability and continuous improvement.

Our people remain at the heart of everything we do. Their expertise, curiosity and dedication drive innovation and enable us to deliver meaningful outcomes for our clients across the globe. We remain committed to fostering a workplace where every individual feels respected, empowered and provided with opportunities to learn, grow and contribute. By investing in our people, we strengthen our ability to innovate responsibly and deliver sustained value.

Equally important are the relationships we have built with our clients, partners and stakeholders. Their trust inspires us to uphold the highest standards of integrity, quality and transparency. As organizations increasingly seek technology solutions that support both business performance and sustainability objectives, we are committed to being a trusted partner that delivers responsible digital transformation while continuously improving our own ESG performance.

Environmental responsibility is another important dimension of our journey. Although our direct environmental footprint is relatively modest as a technology services organization, we recognize our responsibility to manage resources efficiently, reduce our operational impacts and encourage sustainable practices across our operations. Every incremental improvement contributes to building a more resilient and sustainable future.

Looking ahead, our ambition is clear. We will continue strengthening our ESG governance, enhancing sustainability data management, integrating sustainability considerations into business planning and cultivating a culture where responsible business practices become second nature. As our organization evolves, so too will our sustainability journey guided by innovation, collaboration and a commitment to creating long-term value for all stakeholders.

I would like to express my sincere appreciation to our employees, clients, partners, shareholders and the communities we serve for their continued trust and support. Their confidence motivates us to continuously improve and inspires us to build a future where technology serves as a force for sustainable progress.

As we embark on this new chapter, we remain confident that by combining innovation with responsibility, we can build an organization that not only delivers digital excellence but also contributes meaningfully to a more sustainable, inclusive and resilient world.

Viswanatha Raju Dandu

Founder & Chairman

About the Report

This report marks the release of Winfo Solutions first Sustainability Report titled Rewiring Growth: Embedding Sustainability into Technology Systems. The report presents an overview of the Company's sustainability journey, outlining its priorities, commitments, governance approach, and key initiatives. It highlights how Winfo integrates responsible business practices into its operations while creating long-term value for stakeholders. The Sustainability Report for FY 2025-26 has been developed to provide transparent and structured insights into Winfo Solutions economic, environmental, and social performance during the reporting period. It reflects the Company's approach to identifying and managing material sustainability matters and tracks progress made across key focus areas.

Scope and Boundary

This Sustainability Report covers the activities and performance of Winfo Solutions for FY 2025-26. The reporting scope includes the Company's owned and operated offices and delivery centres, with focus on its operations in India.

The report boundary encompasses business activities and corporate functions under Winfo's direct operational control. Sustainability disclosures are based on internally available data and reflect matters considered relevant to the Company's business model and stakeholders. Any data limitations or exclusions are addressed, where applicable, within the respective sections of the report.

Reporting Framework and Standards

This Sustainability Report has been prepared with reference to relevant national and international sustainability reporting frameworks and standards. The disclosures included in the report are aligned with the Global Reporting Initiative (GRI) Sustainability Reporting Standards, as applicable, to ensure transparency, consistency, and comparability of information.

The report also aligns, where relevant, with the United Nations Sustainable Development Goals (SDGs), reflecting Winfo Solutions' commitment to responsible business practices and long-term value creation.

Restatement of Information (GRI 2-4)

There has been no material restatements of information reported in previous disclosures, as this is Winfo Solutions' first Sustainability Report. In future reporting periods, any restatements of previously disclosed information will be clearly identified, along with the reasons for such restatement, in accordance with GRI 2-4.

External Assurance (GRI 2-5)

The disclosures presented in this report have not been subjected to external assurance. Winfo Solutions may consider seeking independent external assurance for future sustainability reports as reporting processes and data maturity evolve.

For enquiries

For any feedback, queries and suggestions from both internal and external stakeholders regarding our sustainability initiatives or any aspect of the report, write to: hr@winfosolutions.com.

For further details, please visit our website: https://winfosolutions.com/

ESG Highlights

594.11	**1.49**	**162,323**	**4,524.66**	**399**	**100%**
tCO_2e Total GHG · Scope 1+2+3	tCO_2e / FTE Emission intensity	kWh Electricity consumed	kL Water consumption	employees 36% women	e-waste recycled Authorised recyclers

01 Climate & Emissions

GRI 305-1 · 305-2 · 305-3

GHG FOOTPRINT BY SCOPE

Scope 1	41.88	7.1%
Scope 2	115.25	19.4%
Scope 3	436.99	73.6%
Scope 1+2	157.13	26.4%

SCOPE 1 COMPOSITION

Fugitive emissions (refrigerants)	41.23 tCO_2e
Diesel — DG sets	0.65 tCO_2e

SCOPE 2 COMPOSITION

Purchased electricity	115.25 tCO_2e

SCOPE 3 BY CATEGORY — 436.99 tCO_2E

Cat 7 Employee commuting	314.66
Cat 2 Capital goods	60.97
Cat 3 Fuel & energy-related	50.61
Cat 6 Business travel	7.39
Cat 1 Purchased goods & services	3.26
Cat 4 Upstream transport	0.10

PRIMARY HOTSPOT

Commuting = 53% of the total footprint

Double all Scope 1 and 2 emissions combined.

INTENSITY & BOUNDARY

1.49 tCO_2e / FTE Total Scope 1+2+3	**0.39** tCO_2e / FTE Scope 1+2 only
0.710 $kgCO_2e$ / kWh Implied grid factor (CEA)	**73.6%** value chain Share held in Scope 3

REPORTING BOUNDARY

Scope 3 categories reported	6 of 15
Standard applied	GHG Protocol
Baseline year	FY 2025–26
External assurance	Not obtained

02 Resources & People

GRI 302 · 303 · 306 · 401 · 404 · 405

ENERGY

162,323 kWh

Total electricity consumption

Intensity	406.8 kWh/FTE
Scope 2 emissions	115.25 tCO_2e
Renewable share	Nil
Levers	LED · HVAC · paperless

WATER

4,524.66 kL

Total consumption — offices

Intensity	11.34 kL/FTE
Municipal supply	100%
Use profile	Sanitation & pantry
Material topic	High priority

WASTE & CIRCULARITY

100 % e-waste recycled

Via authorised recyclers

Total waste	0.0193 MT
Landfill / hazardous	Nil reported
Approach	4R framework
Streams	Paper · plastic · e-waste

PEOPLE & CULTURE

399 employees

Hyderabad · Bangalore · Chennai

Women 36% Men 64%

New hires	171
Turnover	14%
Board (M · F)	6 · 1

396 Training hours delivered

300 Performance reviews

100% Parental leave return & retention

03 Governance, Ethics & Digital Trust

GRI 2-27 · 205 · 206 · 406

ZERO-INCIDENT RECORD — FY 2025–26

0 Corruption or bribery (GRI 205-3)	**0** Discrimination incidents (GRI 406-1)	**0** Anti-trust actions (GRI 206-1)	**0** Fines or sanctions (GRI 2-27)

Anti-corruption expectations communicated to the governance body and employees, supported by awareness programmes. Confidential whistle-blower channels operate with protection against retaliation for concerns raised in good faith.

ESG OVERSIGHT ARCHITECTURE

Board	Approves sustainability strategy, policies and disclosures
Senior management	Delegated execution, monitoring and improvement
Annual review	Formal effectiveness assessment, at minimum yearly
Board	7 directors · 6 male, 1 female · 5 aged 30–50, 2 over 50

POLICY ARCHITECTURE — 16 POLICIES

Ethics & anti-corruption	ABCP · WBP · CDDP
Risk & compliance	ERMP · RMP · SRCP · BCCP
Data privacy & digital	DPP · GDPR-EPN · AIGP · SEMP
Human capital	HRSP · EODP · SATP
Third-party & supply chain	TPMP · SRP

Our Story

Winfo Solutions is a digital transformation company committed to adopting emerging technologies with a strong focus on client-centric leadership. Our approach ensures that we deliver solutions tailored to our clients' unique business and technology needs. We have successfully delivered complex engagements across ERP transformation, process automation, data analytics, and custom application development. We serve a global client base through offices in Dublin, London, and Texas, with our Managed Services division operating from our Centre of Excellence in Hyderabad, India.
Our service portfolio includes enterprise transformation, simplified ERP cloud testing and automation, data analytics, robotic process automation, custom development, and managed services such as cloud hosting, application management, and performance monitoring and planning. We combine the professionalism and expertise of top-tier consulting firms with the agility, innovation, and speed of a specialist consultancy, enabling us to deliver high-quality solutions at a competitive cost.

Better Efficiency

Better Productivity

Better Profitability

Our Values

At Winfo, we are a performance-driven organization with a clear focus on measurable outcomes. We believe our success is directly linked to the success of our clients, and we approach every engagement with this responsibility in mind. Rather than pursuing perfection at the expense of progress, we emphasize continuous improvement and efficient execution. We are committed to delivering results decisively, avoiding prolonged or cyclical implementations, and ensuring tangible business value. Our perspective is forward-looking, as we focus not only on existing challenges but also on enabling smarter, more sustainable outcomes for the future.

Purposeful curiosity is embedded in our culture. We actively seek understanding by asking the right questions to uncover insights, identify opportunities, and drive innovation. This disciplined curiosity enables us to stay informed, remain competitive across global markets, and consistently help our clients progress toward higher levels of performance and long-term success.

We put our customers first

Listen to customer needs, offer flexibility to accommodate changing priorities

We are driven and accountable

Take accountability for the engagements and drive them to deliver successfully

We act with integrity

Integrity is key, always do the right thing at any given circumstances, being honest, consistent and taking responsibility for our actions

We are committed

We are committed to delivering quality in all that we do, for our customers and our people

We innovate

Always be innovative in providing solutions and apply learnings

Our Services

Winfo Solutions is a digital transformation partner that helps organizations modernize, optimize, and future-proof their operations. We work closely with clients to design and deliver technology-driven solutions that improve efficiency, enhance decision-making, and enable sustainable business growth. By combining deep domain expertise with emerging technologies, we support enterprises across their transformation journey from strategy and implementation to ongoing management and optimization.

1. Oracle ERP Services

We specialize in the implementation, upgrade, and support of Oracle Cloud and Oracle E-Business Suite. As a trusted Oracle Partner, we help organizations deploy and stabilize ERP systems that support core financial and operational processes. Our focus is on delivering reliable enterprise platforms that align with business requirements and support long-term digital maturity.

2. Automation Solutions

We design and deploy robotic process automation solutions to eliminate manual, repetitive, and rule-based tasks. Our automation services help organizations improve process consistency, reduce operational effort, and increase execution speed across business functions, enabling cost control and operational resilience.

3. Data Analytics & Reporting

Winfo provides data analytics and reporting solutions that help organizations convert enterprise data into meaningful insights. We support improved monitoring, analysis, and decision-making by enhancing data visibility, accuracy, and usability across systems and business units.

4. Managed Services

Through our Managed Services division, Winfo delivers ongoing application and cloud support services, including system monitoring, performance management, maintenance, and operational support.

Economic Performance

Creating Sustainable Economic Value

At Winfo Solutions, sustainable business growth is built upon a foundation of financial resilience, operational excellence and responsible corporate governance. As a trusted technology transformation partner, we recognize that strong financial performance enables us to invest in innovation, strengthen our workforce, deliver value to our clients and contribute positively to the wider economy. Our approach to economic performance extends beyond profitability, focusing on generating enduring value for all stakeholders while maintaining transparency, accountability and sound financial management.

The Company continues to strengthen its market presence through the delivery of enterprise technology solutions that support clients in accelerating their digital transformation journeys. By leveraging expertise across enterprise applications, cloud technologies, data engineering, analytics and emerging digital platforms, Winfo Solutions has established a diversified business model capable of responding to evolving market demands while maintaining financial stability.

Financial discipline remains integral to our growth strategy. Through prudent capital allocation, efficient cost management and strategic investments in technology capabilities and human capital, we seek to ensure long-term business resilience while preserving our ability to respond to changing economic conditions. Our financial performance supports continuous investments in employee development, digital infrastructure, cybersecurity, innovation and organizational capabilities that strengthen our competitive advantage.

Our approach to economic performance is guided by responsible governance, compliance with applicable requirements, and long-term business resilience. During FY 2025–26, we continued to monitor economic risks and opportunities, including those linked to climate change, employee benefit obligations, and regulatory requirements.

Market Presence (GRI 202-1, 417-1,2,3)

During FY 2025–26, our standard entry-level wage was maintained above the applicable local minimum wage requirement at the reported significant location of operation. For the reported employee category, comprising 67 employees, the standard entry-level wage including Basic + DA was ₹201,600, against the applicable minimum wage reference of ₹700 per day. The reported ratio of entry-level wage to minimum wage was 288. Entry-level compensation is not reported to differ by gender, and wage practices are guided by applicable labour regulations and internal compensation policies. There were no gig workers or other worker categories reported under this disclosure. Our workforce primarily comprises IT professionals. No incidents of non-compliance concerning marketing communications or product and service information and labelling was reported during the current reporting period.

Benefit Plan Obligations and Other Retirement Plans (201-3)

Employee benefits and retirement-related support are provided in line with applicable statutory requirements and internal policies. During the reporting period, employee benefit coverage included Group Medical Cover, Group Personal Accident Insurance, and Group Term Life Insurance.

No separate pension fund has been established to meet pension liabilities. Retirement-related contributions are made in accordance with applicable requirements, with a contribution rate of 12% of salary. In addition, employees are provided access to the National Pension System, with 23 employees enrolled, of which 21 employees were active during the reporting period.

Responsible Tax Practices

Winfo Solutions is committed to conducting its business with integrity and transparency across every jurisdiction in which it operates. We recognize that responsible tax practices form an important component of good corporate governance and contribute directly to national economic development and public infrastructure.

The Company complies with all applicable tax laws and regulatory requirements, ensuring timely and accurate payment of statutory obligations. Our approach emphasizes transparency, ethical conduct and full compliance with applicable regulations, while maintaining robust internal controls over financial reporting and tax management. We do not engage in aggressive tax planning practices that are inconsistent with the spirit of applicable legislation, reinforcing our commitment to responsible corporate citizenship.

Economic Value Distributed

The value created by Winfo Solutions extends beyond financial returns and is shared across a broad network of stakeholders who contribute to our success. Revenue generated through our operations supports employment opportunities, supplier partnerships, government revenues through taxes and investments that enable innovation and long-term organizational growth.

The economic value generated by the Company is distributed through:

- Competitive salaries, employee benefits and investments in learning and professional development.
- Payments to suppliers, technology partners and service providers that strengthen local and global business ecosystems.
- Timely payment of taxes and statutory levies that contribute to economic development and public services.
- Investments in technology infrastructure, digital capabilities and operational excellence to support sustainable growth.
- Community initiatives and corporate social responsibility programs that create positive social impact.

By responsibly allocating economic value among these stakeholder groups, we reinforce our commitment to creating shared prosperity while supporting long-term business sustainability.

Building Long-Term Financial Resilience

As Winfo Solutions continues to expand its digital transformation capabilities, we remain focused on strengthening financial resilience through innovation, operational efficiency and responsible risk management. We believe that sustainable financial performance is inseparable from ethical governance, customer trust, employee engagement and responsible business practices.

Looking ahead, we will continue to pursue profitable growth while maintaining financial prudence, enhancing operational excellence and creating enduring value for our stakeholders. By integrating economic performance with our broader environmental, social and governance commitments, we are building a business that is not only financially strong but also resilient, responsible and prepared for the future.

Economic Performance FY2025-26	*Winfo Solutions Private Limited (₹)*	*Winfo Solutions UK Limited (£)*	*Winfo Solutions Inc. ($)*	*Winfo Strategic Solutions Limited (€)*	*Winfo Solutions L.L.C-FZ (AED)*
Revenue from Operations	595417615	4,521,508.00	4,844,181.00	5,730,130.45	1,769,166.87 879,555.61
Profit Before Tax	104,338,092.00	294,346.00	469,910.00	778,308.33	185034.7
Employee Benefit Expenses	434,401,220.00	709733	1,013,957.39	520,770.34	879555.61
Taxes Paid	23,592,799.00	72,502.00	98681	0	0
Payments to Suppliers	147,354,298.00	1,479,828.00	1,059,927.03	1,971,555.77	308,800.00
Capital Expenditure	35204710	20833	13289.42	0	0
CSR Expenditure	1460628	0	0	0	0

Stakeholder engagement

Building Relationships Through Meaningful Dialogue

At Winfo Solutions, our stakeholders are integral to our long-term success and sustainability journey. As a global technology consulting and digital transformation partner, we recognize that creating lasting value requires understanding the evolving expectations of those who influence, and are influenced by, our business. We therefore adopt a structured and inclusive approach to stakeholder engagement that enables us to build trust, strengthen relationships and make informed business decisions.

Our stakeholder engagement process is founded on the principles of transparency, accountability, responsiveness and mutual respect. We identify our key stakeholder groups based on the nature of their relationship with the Company, the extent to which they are impacted by our operations, and their ability to influence our strategic direction and business performance. Regular engagement enables us to understand stakeholder priorities, assess emerging risks and opportunities, and integrate valuable insights into our governance, operational and sustainability practices.

As an organization operating in a rapidly evolving technology landscape, we believe that continuous dialogue is essential for delivering innovative solutions while maintaining high standards of ethical conduct, service excellence and responsible business practices. Feedback received from our stakeholders plays an important role in shaping our business strategy, strengthening our ESG priorities and driving continuous improvement across our operations.

Our engagement mechanisms are designed to encourage open, two-way communication through both formal and informal channels. These interactions enable us to understand expectations related to digital innovation, information security, employee wellbeing, responsible governance, environmental stewardship and long-term value creation. The insights gathered also support our materiality assessment, helping us prioritize the environmental, social and governance topics that are most significant to both our stakeholders and our business.

By fostering meaningful and collaborative relationships with our stakeholders, Winfo Solutions seeks to create shared value while enhancing resilience, strengthening stakeholder trust and supporting sustainable business growth.

Our Stakeholder Engagement Framework

Stakeholder engagement is an ongoing process at Winfo Solutions. As our sustainability journey evolves, we remain committed to strengthening our engagement practices, improving transparency and ensuring that stakeholder perspectives continue to inform our decisions, enhance accountability and support the creation of long-term sustainable value.

Stakeholder Group	Why They Matter	Key Areas of Interest	Engagement Channels	Frequency
Employees	Drive innovation, service delivery and organizational growth	Learning & development, career progression, diversity & inclusion, employee wellbeing, workplace culture, rewards & recognition	Town halls, employee engagement surveys, one-to-one meetings, performance reviews, training programs, leadership interactions, internal communication platforms	Ongoing
Customers	Enable business growth and long-term partnerships	Service quality, innovation, cybersecurity, data privacy, project delivery, customer support, ESG performance	Business reviews, project governance meetings, customer feedback surveys, workshops, account management interactions	Ongoing
Shareholders & Investors	Provide capital and strategic oversight	Financial performance, governance, business strategy, risk management, long-term growth	Annual General Meetings, financial reporting, board meetings, investor communications	Quarterly/Annual
Business Partners & Suppliers	Support delivery of products and services	Fair procurement, ethical business practices, payment timelines, compliance expectations, collaboration	Supplier meetings, contractual reviews, vendor assessments, procurement communications	Periodic
Regulatory Authorities	Ensure compliance with applicable laws and regulations	Regulatory compliance, tax transparency, labour practices, data protection	Statutory filings, regulatory inspections, compliance reporting, formal correspondence	As required
Local Communities	Contribute to the social environment in which we operate	Community development, education, volunteering, social impact initiatives	CSR programs, volunteering activities, partnerships with NGOs and educational institutions	Periodic

Materiality Assessment

Understanding the environmental, social and governance (ESG) issues that have the greatest influence on our business and stakeholders is fundamental to building a resilient and responsible organization. As part of our commitment to integrating sustainability into our business strategy, we have performed our first materiality assessment to identify and prioritize the most significant environmental, social, and governance (ESG) topics relevant to our operations and stakeholders. The assessment process is aligned with the Global Reporting Initiative (GRI) Standards and industry best practices, ensuring that material topics of strategic importance to the organization are systematically identified and evaluated.

This materiality assessment serves as a critical foundation for shaping Winfo Solutions' sustainability strategy, enabling effective resource optimization, strengthened regulatory compliance, enhanced risk management, and improved overall business performance. The assessment was undertaken in alignment with the Global Reporting Initiative (GRI) Standards, incorporating the principles of stakeholder inclusiveness, sustainability context, materiality and completeness. In addition, industry-specific ESG trends, regulatory developments, peer benchmarking and the evolving expectations of customers, employees, investors and business partners were considered to ensure that the assessment reflects both the current operating environment and emerging sustainability priorities.

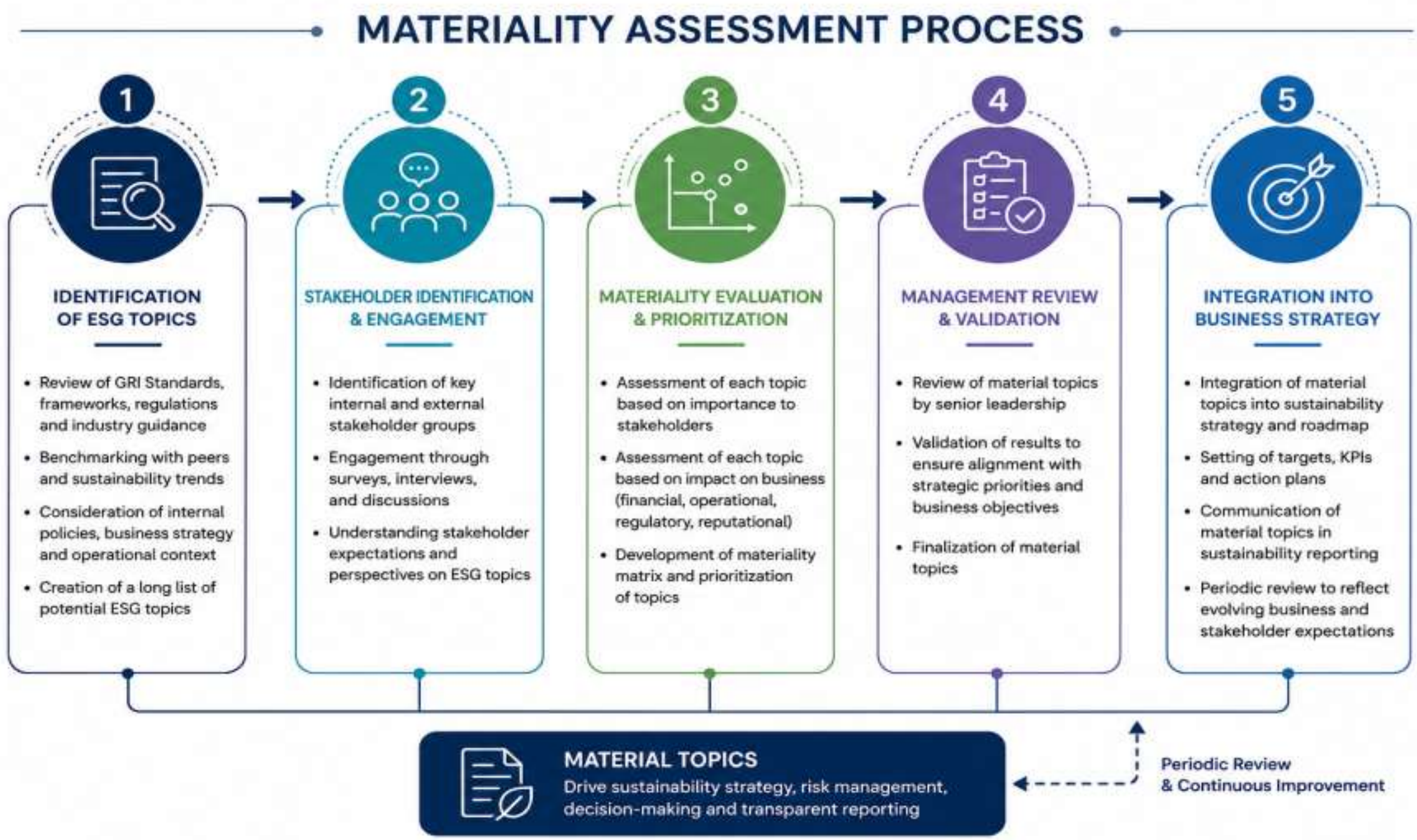
The materiality assessment provides a structured framework for identifying the ESG issues that have the greatest potential to influence Winfo Solutions' strategic direction, operational performance and long-term resilience. The outcomes of the assessment enable us to focus our efforts on the areas where we can create the greatest value for our stakeholders while effectively managing risks and opportunities associated with sustainable business practices.

The results of this assessment will serve as an important input for our sustainability strategy and reporting framework by:

- Prioritizing ESG initiatives that align with our business objectives and stakeholder expectations.
- Strengthening enterprise risk management by identifying material sustainability-related risks and opportunities.
- Supporting informed decision-making and strategic resource allocation.
- Enhancing transparency and accountability through comprehensive ESG disclosures.
- Strengthening compliance with applicable regulatory requirements and internationally recognized reporting frameworks.
- Establishing a robust baseline to monitor progress and continuously improve our sustainability performance in the years ahead.

Materiality Assessment Process

The materiality assessment was carried out through a structured, multi-stage approach designed to capture diverse stakeholder perspectives while aligning with the Company's strategic priorities.



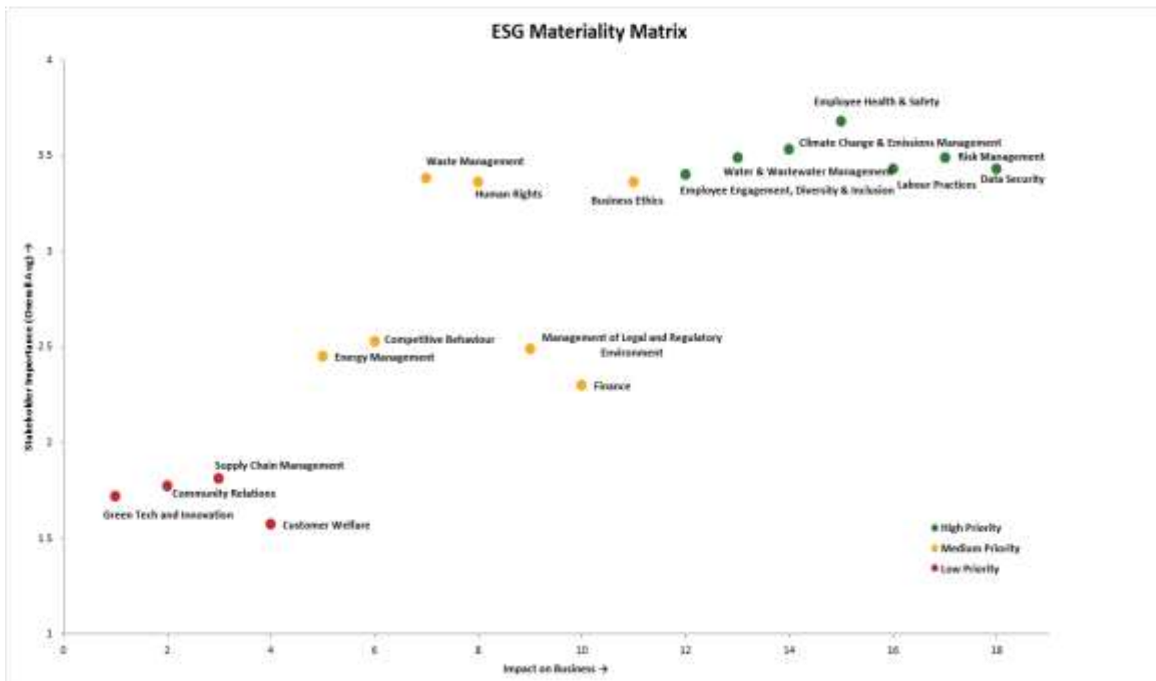
Materiality matrix

To identify the environmental, social, and governance (ESG) topics that are most significant to both our business and our stakeholders, a comprehensive materiality assessment was undertaken. The assessment involved identifying relevant sustainability topics based on industry best practices, applicable reporting frameworks, regulatory requirements, and stakeholder expectations. These topics were subsequently evaluated by key internal and external stakeholders based on two parameters:

- Impact on Business – The extent to which an ESG topic influences the Company's strategic objectives, operational performance, risk profile, and long-term value creation.
- Stakeholder Importance – The degree of importance assigned to each topic by stakeholders, including employees, customers, suppliers, investors, business partners, and the community.

The outcomes of the assessment are presented in the Materiality Matrix, which categorizes ESG topics into High, Medium, and Low Priority based on their relative significance. The results indicate that employee wellbeing, workplace safety, climate action, responsible labour practices, ethical business conduct, data security, risk management, and responsible water stewardship constitute the Company's most material sustainability priorities. These issues occupy the highest tier of the materiality matrix, reflecting their strategic importance in strengthening operational resilience, regulatory compliance, and stakeholder trust. Human rights, waste management, energy efficiency, regulatory compliance, financial governance, and fair market practices were identified as medium-priority topics that continue to receive focused attention through structured management systems and continuous improvement initiatives.

While these areas currently have a comparatively lower influence on strategic decision-making than the highest-priority topics, they remain integral to the Company's responsible business practices. Supply chain sustainability, customer welfare, community development, and green technology and innovation emerged as relatively lower-priority topics based on the current assessment; however, the Company recognizes their growing relevance in an evolving ESG landscape. The materiality matrix demonstrates that stakeholders place greater emphasis on topics directly linked to business continuity, employee welfare, environmental stewardship, and governance excellence. The findings of the assessment provide a structured basis for setting sustainability priorities, allocating resources, and enhancing ESG performance across the organization. Going forward, the Company will periodically review and update the materiality assessment to ensure it remains aligned with emerging risks, stakeholder expectations, and the evolving business environment.



Material Topic	Description	Risk/Opportunity	Aligned SDG(s)
		ENVIRONMENT	
Climate Change	Managing greenhouse gas (GHG) emissions arising from office operations, business travel, and electricity consumption while supporting clients with sustainable digital solutions.	**Risk:** Increased operating costs due to rising energy prices, carbon pricing mechanisms, regulatory compliance costs, and climate-related business disruptions. **Opportunity:** Reduced utility expenses through energy efficiency, improved eligibility for ESG-focused clients, enhanced reputation, and long-term operational cost savings.	7, 12, 13
Energy Management	Improving energy efficiency through optimized office infrastructure, IT systems, and responsible energy consumption practices.	**Risk:** Rising electricity costs and increased operating expenditure resulting from inefficient energy use. **Opportunity:** Lower operating costs through energy-efficient technologies, improved profitability, and reduced greenhouse gas emissions.	7, 12, 13
Water Management	Promoting responsible water consumption through efficient fixtures, monitoring, and conservation practices across office facilities.	**Risk:** Increased water procurement costs and operational disruptions arising from water scarcity or local restrictions. **Opportunity:** Lower utility expenses, improved resource efficiency, and reduced operating costs through conservation initiatives.	6, 12
Waste Management	Managing office waste and electronic waste through reduction, recycling, and environmentally responsible disposal practices.	**Risk:** Regulatory penalties, higher disposal costs, and reputational damage due to improper waste management. **Opportunity:** Reduced waste disposal expenses, potential revenue from recyclable materials, and improved ESG ratings that support business growth.	12, 13

SOCIAL

Employee Engagement, Diversity, and Inclusion	Building an inclusive workplace that promotes employee engagement, equal opportunity, collaboration, and continuous learning.	**Risk:** Higher employee turnover, recruitment costs, productivity losses, and reduced innovation due to disengagement. **Opportunity:** Improved talent retention, enhanced innovation, increased productivity, and reduced hiring and training costs, contributing to stronger financial performance.	5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES
Human Rights	Upholding human rights through fair employment practices, non-discrimination, equal opportunity, and ethical workplace policies.	**Risk:** Legal liabilities, compensation claims, reputational damage, and loss of business opportunities due to human rights violations. **Opportunity:** Stronger employer brand, improved stakeholder trust, enhanced client confidence, and increased ability to attract global customers.	5 GENDER EQUALITY; 8 DECENT WORK AND ECONOMIC GROWTH; 16 PEACE, JUSTICE AND STRONG INSTITUTIONS; 10 REDUCED INEQUALITIES
Employee Health & Safety	Ensuring employee wellbeing through occupational health programs, ergonomic workplaces, mental health support, and emergency preparedness.	**Risk:** Increased absenteeism, healthcare costs, productivity losses, and potential legal liabilities arising from workplace incidents. **Opportunity:** Reduced absenteeism, higher employee productivity, lower insurance-related costs, and improved operational continuity.	3 GOOD HEALTH AND WELL-BEING; 8 DECENT WORK AND ECONOMIC GROWTH
Labour Practices	Maintaining fair employment conditions, competitive compensation, employee development, and compliance with labour regulations.	**Risk:** Labour disputes, legal penalties, increased attrition, and higher recruitment and replacement costs. **Opportunity:** Enhanced employee satisfaction, improved productivity, stronger talent retention, and lower long-term workforce costs.	8 DECENT WORK AND ECONOMIC GROWTH; 10 REDUCED INEQUALITIES
Community Relations	Building positive relationships with local communities through CSR initiatives, volunteering, education, and digital inclusion programs.	**Risk:** Reduced social acceptance and reputational risks affecting business expansion and stakeholder relationships. **Opportunity:** Enhanced corporate reputation, stronger stakeholder trust, improved employer branding, and increased long-term business opportunities.	4 QUALITY EDUCATION; 11 SUSTAINABLE CITIES AND COMMUNITIES; 17 PARTNERSHIPS FOR THE GOALS

Customer Welfare	Delivering secure, reliable, high-quality technology solutions that meet customer expectations and contractual commitments.	**Risk:** Customer dissatisfaction leading to contract losses, revenue decline, warranty costs, and reputational damage. **Opportunity:** Increased customer retention, repeat business, stronger client relationships, and higher revenue generation through superior service delivery.	
Supply Chain Management	Managing supplier relationships responsibly by integrating ethical, environmental, quality, and social considerations into procurement decisions.	**Risk:** Supply disruptions, increased procurement costs, reputational damage, and operational delays due to supplier non-compliance. **Opportunity:** Improved supplier reliability, optimized procurement costs, reduced operational risks, and enhanced business continuity.	
	GOVERNANCE		
Business Ethics	Promoting integrity, transparency, anti-corruption, and ethical conduct across all business operations.	**Risk:** Financial losses due to fraud, legal penalties, contract termination, and reputational damage arising from unethical conduct. **Opportunity:** Improved investor confidence, stronger governance, increased client trust, and sustainable long-term business growth.	
Risk Management	Identifying, assessing, and mitigating strategic, operational, cybersecurity, financial, and regulatory risks to strengthen organizational resilience.	**Risk:** Financial losses, operational disruptions, project delays, and reduced profitability due to unmanaged risks. **Opportunity:** Improved business resilience, optimized resource allocation, reduced unexpected costs, and stronger long-term financial performance.	
Data Security	Protecting client, employee, and business information through robust cybersecurity measures and information security management systems.	**Risk:** Cyberattacks, regulatory fines, litigation costs, business interruption, contractual penalties, and loss of client confidence resulting in revenue loss. **Opportunity:** Enhanced customer trust, increased competitiveness in regulated industries, reduced cybersecurity risks, and greater access to high-value contracts.	

Competitive Behaviour	Conducting business fairly by complying with competition laws and maintaining transparency in market practices and client engagements.	**Risk:** Regulatory investigations, financial penalties, litigation costs, and reputational damage resulting from anti-competitive behaviour. **Opportunity:** Stronger market credibility, enhanced client confidence, sustainable revenue growth, and long-term competitive advantage.	
Green Technology & Innovation	Developing innovative technology solutions that improve operational efficiency and enable digital and sustainable transformation for clients.	**Risk:** Loss of market share and reduced profitability due to failure to innovate or respond to changing customer expectations. **Opportunity:** New revenue streams, increased market competitiveness, improved operational efficiency, premium service offerings, and long-term business growth.	
Finance	Maintaining prudent financial management, transparent reporting, effective capital allocation, and sustainable value creation.	**Risk:** Liquidity constraints, poor investment decisions, financial misstatements, and reduced shareholder confidence. **Opportunity:** Improved profitability, stronger cash flow management, better investment decisions, enhanced stakeholder confidence, and sustainable business growth.	
Management of Legal & Regulatory Environment	Ensuring compliance with applicable laws, contractual obligations, and regulatory requirements governing business operations and information technology services.	**Risk:** Regulatory fines, litigation expenses, contractual disputes, operational restrictions, and reputational damage resulting from non-compliance. **Opportunity:** Reduced compliance costs over time, enhanced client confidence, improved eligibility for regulated projects, and strengthened corporate governance.	

Environmental Stewardship

Environmental stewardship is an integral part of our commitment to responsible business practices and sustainable growth. While our operations have a relatively lower environmental footprint compared to resource-intensive industries, we recognize our responsibility to minimize environmental impacts and contribute to the global transition towards a low-carbon and resource-efficient economy. Through responsible resource management, operational efficiency, and continuous improvement, we strive to create long-term value for our stakeholders while safeguarding the environment.

Our environmental approach focuses on reducing greenhouse gas emissions, optimizing energy consumption, conserving water, and promoting responsible waste management across our operations. By integrating sustainable practices into our day-to-day activities, we seek to improve operational efficiency, reduce our environmental footprint, and support the responsible use of natural resources. We also encourage environmentally conscious behaviours among our employees through awareness initiatives and workplace practices that foster a culture of sustainability.

As a technology-driven organization, we recognize the significant role that digital innovation plays in enabling environmental sustainability. By leveraging technology to optimize business processes, reduce paper consumption, enable remote collaboration, and enhance operational efficiencies, we contribute to reducing resource consumption while delivering value to our clients.

Our environmental initiatives are guided by applicable legal and regulatory requirements and are aligned with our broader sustainability objectives. We remain committed to continuously improving our environmental performance by monitoring key environmental indicators, adopting best practices, and identifying opportunities to enhance resource efficiency and reduce our environmental impact. Through these efforts, Winfo Solutions aims to support a more sustainable future while delivering responsible and resilient business growth.

Energy Management

We recognize that efficient energy management is fundamental to reducing our environmental footprint and supporting the transition towards a low-carbon economy. As an IT services organization, electricity consumed in office facilities and IT infrastructure constitutes the most significant component of our operational energy use. We therefore strive to optimize energy consumption through responsible resource management, operational efficiency, and the adoption of energy-conscious workplace practices.

Our approach to energy management focuses on minimizing energy consumption while maintaining a productive, safe, and technology-enabled work environment. We continuously evaluate opportunities to improve energy efficiency through the use of energy-efficient lighting systems, optimized air-conditioning operations, responsible management of office equipment, and employee awareness initiatives that encourage the prudent use of electricity. These measures not only reduce our environmental impact but also contribute to operational efficiency and cost optimization.

Technology plays a key role in our energy conservation efforts. By leveraging digital collaboration tools, promoting paperless workflows, and optimizing IT infrastructure, we reduce unnecessary resource consumption while enhancing business productivity. Employees are encouraged to adopt energy-conscious behaviours, such as switching off lights and electronic devices when not in use and maximizing the use of natural lighting wherever feasible.

To monitor our environmental performance, we track electricity consumption across our facilities and periodically assess opportunities for improvement. This enables us to identify consumption trends, implement corrective measures where required, and strengthen our energy management practices over time. We remain committed to continuously improving our energy performance through responsible operations, technological innovation, and employee engagement, thereby supporting our broader sustainability objectives and contributing to global climate action.

Approach to Energy Management

- Promoting the efficient use of electricity across office operations through optimized lighting, HVAC systems, and office equipment.
- Encouraging employees to adopt energy-saving behaviours and foster a culture of environmental responsibility.
- Leveraging digital technologies and paperless processes to improve operational efficiency while reducing resource consumption.
- Tracking electricity consumption to identify trends, measure performance, and drive continuous improvement.
- Evaluating opportunities to adopt emerging energy-efficient technologies and strengthen environmental performance.

Energy Performance	**FY 2025–26**
Total electricity consumption (kWh)	162323
Electricity intensity (kWh/FTE)	406.824
LED coverage (%)	100%

Emissions Management

We recognize that addressing climate change requires organizations across all sectors to actively manage and reduce their greenhouse gas (GHG) emissions. Although our operations are inherently less carbon-intensive than those of resource-intensive and manufacturing industries, we acknowledge our responsibility to minimize our environmental footprint and contribute to the transition towards a low-carbon economy through responsible operational practices and technology-enabled innovation.

Our emissions management approach is guided by three core principles: Measure, Reduce and Improve. We measure emissions across our operations and relevant value chain activities to understand our carbon footprint, identify key emission sources, and establish opportunities for targeted reduction. Our GHG inventory is prepared in accordance with the Greenhouse Gas (GHG) Protocol, covering direct emissions from company-controlled sources (Scope 1), indirect emissions from purchased electricity (Scope 2), and relevant value chain emissions (Scope 3).

During FY 2025–26, Winfo Solutions reported 157.13 tCO_2e of Scope 1 and Scope 2 emissions, comprising 41.88 tCO_2e of Scope 1 emissions and 115.25 tCO_2e of Scope 2 emissions. Scope 1 emissions primarily arose from fugitive emissions and diesel consumption in DG sets, while purchased electricity represented the Company's Scope 2 emissions. The Company's Scope 3 emissions amounted to 436.99 tCO_2e, reflecting emissions associated with purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, business travel, and employee commuting.

Employee commuting was the largest contributor to Scope 3 emissions, accounting for 314.66 tCO_2e, followed by capital goods at 60.97 tCO_2e and fuel- and energy-related activities at 50.61 tCO_2e. These findings provide important insights into the areas where future emissions reduction efforts can have the greatest impact. The Company's total GHG emissions across Scopes 1, 2 and 3 stood at 594.11 tCO_2e during FY 2025–26.

Emission Scope	**Source / Activity**	**Emissions (tCO_2e)**
Scope 1	Diesel consumption in DG sets	0.65
	Fugitive emissions	41.23
	Total Scope 1	41.88
Scope 2	Purchased electricity	115.25
	Total Scope 2	115.25
	Total Scope 1 + 2	157.13
GHG Intensity		1.489

Scope 3 – Category 1	Purchased goods and services	3.26
Scope 3 – Category 2	Capital goods	60.97
Scope 3 – Category 3	Fuel- and energy-related activities	50.61
Scope 3 – Category 4	Upstream transportation & distribution	0.10
Scope 3 – Category 6	Business travel	7.39
Scope 3 – Category 7	Employee commuting	314.66
Total Scope 3	436.99	
Total Scope 1 + 2 + 3	594.11	

Water Management

At Winfo Solutions, we recognize that water is a vital natural resource and an essential component of sustainable development. Although our operations are not water-intensive, we acknowledge our responsibility to use water efficiently and contribute to the conservation of this increasingly scarce resource. Responsible water stewardship forms an integral part of our environmental management approach, enabling us to minimize our operational footprint while supporting broader efforts to build climate resilience and safeguard natural ecosystems.

Our water consumption is primarily associated with office operations, including sanitation, pantry facilities and general workplace maintenance. We therefore focus on promoting responsible water use, monitoring consumption and fostering a culture of conservation across our workplaces. By embedding water-efficient practices into our daily operations, we seek to reduce unnecessary consumption while maintaining a safe, healthy and productive working environment for our employees.

Our approach to water management is guided by three key principles-Measure, Conserve and Improve. We continuously monitor water usage across our facilities to better understand consumption patterns and identify opportunities for efficiency improvements. To enhance water efficiency, we encourage employees to adopt water-saving behaviors and implement operational measures that reduce avoidable water wastage. Regular monitoring of water consumption enables us to identify usage trends and opportunities for improvement, while periodic inspections of plumbing systems help detect and address leakages promptly. These initiatives contribute to improving resource efficiency and reducing operational impacts.

Recognizing that responsible water stewardship extends beyond regulatory compliance, Winfo Solutions strives to cultivate a culture of environmental responsibility across the organization. Employee awareness initiatives reinforce the importance of conserving water and encourage responsible practices in the workplace. As our operations continue to evolve, we will explore opportunities to further strengthen our water management practices through the adoption of water-efficient technologies and infrastructure improvements where feasible.

Water Performance	**FY 2025–26**
Total water consumption (kL)	4524.66
Municipal water (%)	100%
Water intensity (kL/FTE)	11.34

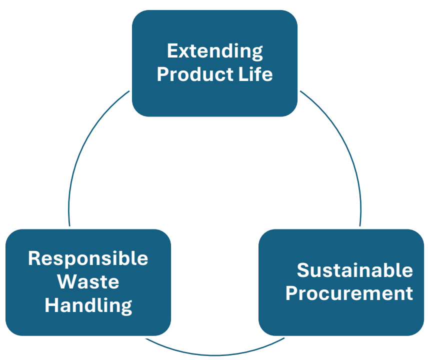
Waste Management

At Winfo Solutions, we recognize that responsible waste management is an essential component of environmental stewardship and resource efficiency. While our operations generate relatively low volumes of waste compared to manufacturing industries, we are committed to minimizing waste generation, maximizing resource utilization and promoting circular economy principles across our workplaces. Through responsible consumption and sustainable disposal practices, we seek to reduce our environmental footprint while creating long-term value for our stakeholders.

As a technology-driven organization, the primary waste streams generated through our operations include paper, plastic, packaging materials, food waste and electronic waste (e-waste) arising from the replacement and maintenance of information technology equipment. We recognize that electronic waste, in particular, requires responsible handling due to the presence of valuable recoverable materials as well as potentially hazardous components. Accordingly, we strive to ensure that obsolete IT assets are disposed of through authorized recyclers and in compliance with applicable regulatory requirements.

Our waste management approach is guided by the principles of Reduce, Reuse, Recycle and Recover. We prioritize waste prevention through digital-first ways of working, minimizing paper consumption by encouraging electronic documentation, digital workflows and virtual collaboration. Wherever possible, office waste is segregated at source to facilitate recycling and appropriate disposal, while reusable materials are encouraged to extend the lifecycle of resources.

Employee awareness remains central to the success of our waste management initiatives. Through internal communication and sustainability campaigns, we encourage employees to adopt responsible consumption habits, reduce single-use materials and actively participate in workplace waste segregation and recycling efforts. These collective actions contribute to fostering a culture of environmental responsibility across the organization.



Waste Performance	**FY 2025–26**
Total waste generated (MT)	0.0193
Electronic waste generated (kg)	0.0193
Electronic waste recycled (%)	100%

People at the Core

Our people are central to how we create long-term value. We recognize that a capable, engaged and diverse workforce strengthens operational excellence, innovation, customer relationships and business resilience. Our approach focuses on providing a safe, inclusive and supportive workplace where employees can develop their skills, contribute meaningfully and grow with the organization.

We promote equal opportunity, respect and fair treatment across the employee lifecycle-from recruitment and capability building to performance management, wellbeing and career progression. Through training, employee engagement and transparent communication, we aim to build a culture of accountability, collaboration and continuous improvement.

Beyond our workforce, we seek to create a positive impact in the communities connected to our operations. By supporting local development, responsible employment practices and community-focused initiatives, we aim to strengthen livelihoods and contribute to inclusive social progress.

By empowering people and strengthening communities, we create shared values that support both sustainable business growth and broader societal wellbeing.

Employee Well-Being

At Winfo Solutions, our people are our greatest strength. We believe that employee well-being extends beyond physical health-it encompasses mental resilience, emotional wellness, financial security, professional growth and a sense of belonging. As a people-centric technology organization, we are committed to fostering a work environment where employees feel safe, supported and empowered to perform at their best while maintaining a healthy balance between their personal and professional lives.

Our approach to well-being is built on the understanding that a healthy and engaged workforce drives innovation, strengthens collaboration and enables sustainable business growth. By embedding employee well-being into our people strategy, we seek to cultivate a workplace culture that promotes resilience, inclusivity, continuous learning and mutual respect.

Our Well-being Philosophy

We adopt a holistic approach to employee well-being by integrating health, safety, engagement and professional development into the employee lifecycle. Through supportive policies, accessible resources and inclusive workplace practices, we strive to create an environment where every individual can grow personally and professionally. Our employee well-being framework focuses on five interconnected pillars:

Physical Well-being

We are committed to providing a safe, healthy and ergonomically designed workplace that supports employee health and minimizes occupational risks. Regular workplace assessments, health awareness initiatives and preventive wellness programs encourage employees to adopt healthier lifestyles while ensuring compliance with applicable occupational health and safety requirements.

Mental and Emotional Well-being

Recognizing the increasing importance of psychological health in today's dynamic work environment, we promote a culture where employees feel comfortable seeking support and maintaining open communication. Through wellness initiatives, awareness sessions, counselling resources where available, stress management programs and leadership engagement, we aim to foster an environment that prioritizes mental resilience and emotional wellbeing.

Professional Well-being

Employee well-being is closely linked to meaningful work and opportunities for growth. We provide employees with access to continuous learning, career development programs, performance feedback and opportunities to build future-ready skills, enabling them to achieve their professional aspirations while contributing to organizational success.

Social Well-being

We encourage a collaborative, respectful and inclusive workplace where employees can build strong professional relationships and feel a genuine sense of belonging. Employee engagement activities, team-building initiatives, recognition programs and open communication channels help strengthen workplace connections and foster a positive organizational culture.

Financial Well-being

We recognize that financial security contributes significantly to overall well-being. Winfo Solutions seeks to provide competitive compensation, statutory benefits and employee benefit programs that support financial stability and long-term security, while ensuring fairness and transparency in compensation practices

Employment Practices

At Winfo Solutions, our workforce is the engine behind every digital transformation we deliver. As we scale our capabilities across geographies and service lines, we remain committed to building a workforce that is not only technically proficient but also diverse, stable, and professionally nurtured. This section discloses our employment practices in accordance with GRI 401, covering new hires, employee benefits, and rental leave for the reporting period FY 2025–2026. As this is our inaugural sustainability report, comparative data for prior periods is not yet available and will be established as a baseline going forward.

New Employees and Onboarding

During FY 2025–2026, Winfo Solutions onboarded 152 new employees, reflecting the organization's active expansion across its service delivery and technology functions. The majority of new hires were in the Junior Level (M5–M8) category, underscoring our investment in early-career talent as a pipeline for future leadership. Geographically, Hyderabad remains our primary hiring hub, followed by Bangalore and Chennai. Employee turnover for the period stood at 14%, with 26 separations recorded. Attrition was concentrated in the Junior and Workmen categories, which is consistent with broader industry trends in technology services. No turnover was recorded at the Senior Management level (M2 and above), reflecting stability in organizational leadership.

152
New hires (FY 2025–26)

182
Total employees

26
Employee separations

14%
Turnover rate

New Hires FY 2025 - 26: 152

Male: 94

Female: 58

Employee Engagement

We believe that engaged employees contribute to stronger organizational performance and innovation. Winfo Solutions promotes a culture of continuous dialogue through regular communication, leadership interactions, employee feedback mechanisms and engagement initiatives that encourage participation, collaboration and shared purpose.

Employee feedback plays an important role in shaping workplace policies and improving the overall employee experience. We remain committed to listening to our workforce and responding to their evolving needs through continuous improvement.

As we continue our sustainability journey, Winfo Solutions will further strengthen its employee well-being framework by expanding wellness initiatives, enhancing employee engagement, promoting mental health awareness and creating a workplace where every individual has the opportunity to thrive. By investing in our people, we build a resilient organization capable of delivering sustainable value for our employees, customers and communities.

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Benefits for Full-time Employees

Winfo Solutions provides a comprehensive benefits package to all full-time employees across its significant locations of operation in Hyderabad, Bangalore, and Chennai. These benefits are exclusively available to permanent full-time staff and are not extended to temporary or contractual employees, in line with statutory and organizational frameworks. The following benefits constitute the standard offering for full-time employees:

- **Group Medical Cover (GMC)**

  Comprehensive health insurance for employees and eligible dependants

- **Group Personal Accident (GPA)**

  Coverage for accidental injuries and disability

- **National Pension Scheme (NPS)**

  Voluntary long-term retirement savings scheme

- **Group Term Life Insurance (GTLI)**

  Life cover providing financial security to employee families

- **Provident Fund (PF)**

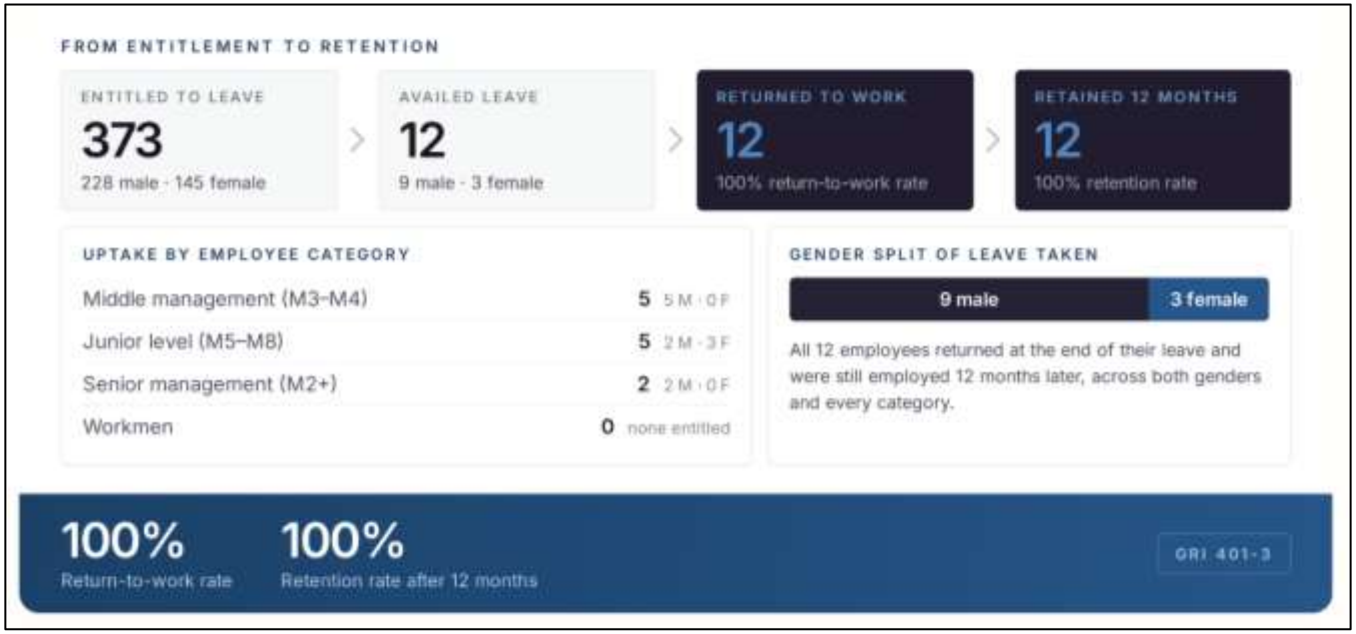
  Statutory retirement savings contribution as per applicable regulations

- **Medical camps**

  Periodic on-site health check-up and wellness camps

Parental Leaves and Retention

Winfo Solutions offers parental leave entitlements to eligible employees across all categories, in compliance with applicable statutory requirements. During FY 2025–2026, a total of 12 employees availed parental leave - 9 male and 3 female. All employees who took parental leave during the reporting period returned to work upon conclusion of their leave, representing a 100% return-to-work rate. Furthermore, all returning employees remained in employment for at least 12 months post-return, reflecting a 100% retention rate - a strong indicator of an inclusive and supportive workplace culture.



Occupational Health & Safety

Although Winfo Solutions operates in a relatively low-risk office environment, maintaining a safe and healthy workplace remains a key priority. We are committed to identifying workplace risks, implementing preventive measures and fostering a culture where health and safety are shared responsibilities.

Our Occupational Health and Safety approach includes:

- Safe and ergonomically designed workspaces.
- Compliance with applicable health and safety regulations.
- Emergency preparedness and evacuation procedures.
- Health and safety awareness programs.
- Incident reporting and corrective action processes.
- Periodic workplace inspections and risk assessments.

By proactively managing workplace health and safety, we strive to provide an environment where employees can work confidently and securely.

Employee Engagement

At Winfo Solutions, we believe that engaged employees are essential to delivering high-quality digital solutions and sustaining long-term business growth. We foster an open, collaborative and inclusive work environment where employees are encouraged to share ideas, take ownership of their work and contribute to organizational success. We understand that employee wellbeing contributes directly to engagement, productivity and long-term retention. Winfo Solutions seeks to maintain a supportive work environment that respects individual needs, promotes work-life balance and encourages employees to seek support when required. We are committed to fostering a workplace that is respectful, safe and free from discrimination, harassment and unfair treatment.

Regular communication, team interactions and feedback mechanisms help us understand employee perspectives and strengthen workplace culture. We support continuous learning and professional development by providing opportunities for employees to enhance their technical, functional and leadership capabilities. We also recognize the importance of employee wellbeing, work-life balance and a respectful workplace. Through employee-focused initiatives, recognition and a culture of mutual support, Winfo Solutions aims to build a motivated workforce that is empowered to innovate, collaborate and grow with the organization.

Building an Open and Collaborative Culture

We encourage transparent communication and regular interaction across teams and leadership levels. Employee feedback, team discussions and performance conversations provide opportunities to share perspectives, identify improvement areas and strengthen alignment with organizational goals. This approach supports a culture of trust, accountability and collaboration. At Winfo Solutions, we believe that employee engagement extends beyond day-to-day work. We seek to foster a connected and positive workplace culture where employees can collaborate, celebrate shared moments and build meaningful relationships across teams.

Throughout the year, the organization encourages employee participation in engagement activities, team interactions and celebrations that bring colleagues together. Festivals and other special occasions are recognized as opportunities to celebrate India's cultural diversity, strengthen team spirit and create an inclusive sense of belonging. These occasions enable employees to connect beyond their functional responsibilities and contribute to a vibrant workplace environment.

Employee engagement is also supported through informal team-building initiatives, recognition of employee contributions and opportunities for employees to share ideas and feedback. Such initiatives help create a work culture founded on mutual respect, collaboration and appreciation. By promoting celebrations, employee interaction and an inclusive workplace experience, Winfo Solutions aims to enhance employee morale, strengthen organizational culture and support the wellbeing of its people.


MENS
DAY

Learning and Development

At Winfo Solutions, we recognize that talent is our most important asset and learning is the engine that sustains innovation, service quality and long-term resilience. In a technology-led business environment characterized by rapid change, evolving client expectations and emerging digital capabilities, we are committed to building a workforce that is adaptable, skilled and prepared for the future. Our talent and learning strategy is designed to support employees at every stage of their career journey. We invest in structured learning pathways, technical certifications, leadership development, mentoring, cross-functional exposure and knowledge-sharing forums that strengthen both individual capability and organizational performance. We also encourage self-directed learning through digital platforms, internal communities of practice and project-based experiential learning.

This approach reflects our commitment to creating decent work, enabling lifelong learning and supporting inclusive economic growth. It contributes directly to the United Nations Sustainable Development Goals (SDGs), particularly SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth) and SDG 9 (Industry, Innovation and Infrastructure).

Our Learning Philosophy

Our learning philosophy is built on the belief that capability development should be continuous, inclusive and aligned with business needs. We aim to create an environment where employees can strengthen their technical expertise, develop leadership and communication skills, and build the confidence to take on new responsibilities.

We focus on four core dimensions:

- Technical and digital skills to support innovation, service excellence and operational effectiveness.
- Leadership and managerial capability to build strong, accountable and future-ready teams.
- Business and client understanding to improve decision-making, collaboration and value creation.
- Personal effectiveness and wellbeing to support resilience, adaptability and sustainable performance.

By embedding learning into our culture, we seek to ensure that employees are not only equipped for their current roles but are also prepared for future opportunities in a rapidly evolving industry.

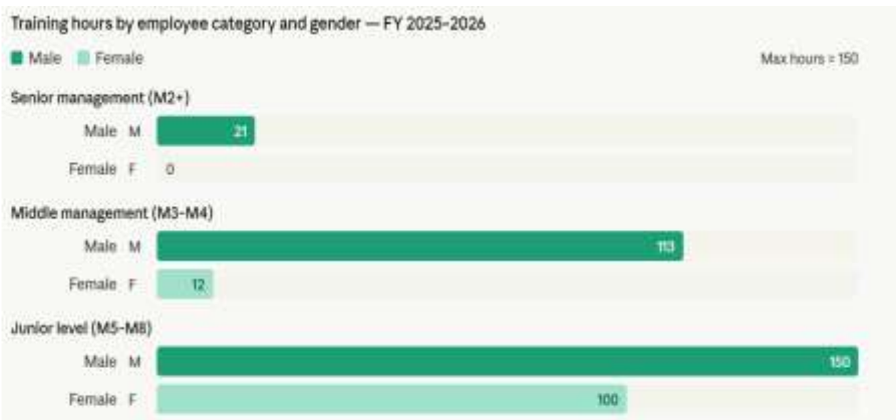
Learning and Development Programs

We offer a range of learning opportunities designed to meet diverse employee needs and organizational priorities. These include:

- Structured onboarding programs for new joiners.
- Role-based technical training and certification support.
- Leadership development programs for emerging and current managers.
- Soft skills training in communication, collaboration, problem-solving and stakeholder engagement.
- Mentoring and coaching initiatives to support career growth.
- Internal knowledge-sharing sessions, communities of practice and innovation forums.
- Learning opportunities focused on digital transformation, cybersecurity, data literacy and emerging technologies.
- Support for external certifications, professional memberships and industry-relevant qualifications.

Wherever possible, we integrate learning into day-to-day work through project assignments, stretch opportunities and cross-functional collaboration. This helps employees apply new knowledge in practical settings while strengthening organizational capability and supporting a culture of continuous improvement. We are committed to ensuring that learning opportunities are accessible to employees across functions, levels and locations. Our programs are designed to support equitable participation and to help close capability gaps across the organization. We pay particular attention to enabling access for women, early-career professionals and employees transitioning into new roles or responsibilities. Talent development at Winfo Solutions is closely linked to career progression and internal mobility. We encourage employees to build long-term careers within the organization by providing opportunities to broaden their experience, deepen their expertise and move into roles that align with their aspirations and strengths.

Performance discussions, development plans and manager feedback help identify learning needs and future career pathways. We also support succession planning and capability building for critical roles to ensure business continuity and organizational resilience. By strengthening internal mobility, we reduce skills gaps, retain institutional knowledge and create a more agile workforce capable of responding to changing business demands.



Performance Review 2025-26	Male %	Female %	Total
Senior management (M2+)	5.67%	0.00%	17
Middle management (M3–M4)	26.67%	8.33%	105
Junior level (M5–M8)	36.67%	22.67%	178
Total	-		300

During FY 2025–2026, Winfo Solutions delivered a total of 396 training hours across its workforce, covering all employee categories from senior management through to junior-level staff. Training was conducted across both male and female employees, with the highest volume concentrated in middle management and junior level bands reflecting our deliberate investment in building deep technical capability at the delivery layer of the organization. Winfo Solutions conducts regular performance appraisals and career development reviews for employees across all levels. During FY 2025–2026, a total of 300 employees received formal performance reviews, covering senior management, middle management, and junior-level staff. The organization is committed to ensuring that performance feedback is a consistent, structured, and equitable process for all employees, regardless of gender or seniority.

Oracle Based Trainings

Winfo Solutions' skills development strategy is anchored in its status as an Oracle Partner Network (OPN) member, providing employees with access to structured Oracle Unlimited Cloud Learning Subscriptions (UCLS) across five functional domains. These programs equip employees with certifications and competencies that directly strengthen client delivery capabilities while ensuring long-term career relevance in an evolving cloud technology landscape.

These learning subscriptions serve a dual purpose - upgrading current technical skills to meet evolving client requirements (continued employability) and building a structured knowledge base that supports longer-term career development and role transitions within the organization. As Winfo Solutions grows its service portfolio, these programs will be expanded and supplemented with additional functional and leadership development tracks.

Supply Chain Management Cloud

Oracle Fusion Cloud SCM

Planning, procurement, manufacturing and order fulfilment on one record — the source of purchased-goods and transport data used in Scope 3 accounting.

5 of 6 modules 83%

SCM Foundation · Cost Management · Manufacturing · Supply Planning · AI Agent Studio · Order Fulfilment

412	6,180 hrs	15.0 hrs
EMPLOYEES ENROLLED	TRAINING HOURS DELIVERED	AVERAGE PER PARTICIPANT
87 %	**96**	
MODULE COMPLETION	CERTIFICATIONS EARNED	

Completed · Introduced in period · Scheduled

Financials Cloud

Oracle Fusion Cloud Financials

Ledger, payables, receivables and risk controls — extending financial-grade control standards to non-financial data collection.

6 of 6 modules 100%

Revenue Management · General Ledger · Receivables · Collections · Payables · Risk Management

Global Human Resources Cloud

Oracle Fusion Cloud HCM

Payroll, workforce structure and compensation across geographies — the system of record for headcount, pay and turnover disclosures.

5 of 6 modules 83%

Global Payroll · UK Payroll · Compensation · Absence Mgmt · Redwood UX · Security

Marketing Cloud

Oracle Fusion Cloud Marketing

2 of 2 modules 100%

AI Agent Studio — Fusion · AI Agent Studio — Dev

Talent Management Cloud

Oracle Fusion Cloud HCM

4 of 4 modules 100%

HCM Learning · Recruiting · AI Home Page · AI Agent Studio

Enterprise Performance Management Cloud

Oracle Cloud EPM

Consolidation, narrative reporting and account reconciliation — the platform now carrying the ESG narrative and tagging workflow.

4 of 4 modules 100%

Financial Close · Planning · Narrative Reporting · Account Reconciliation

Respecting Human Rights

At Winfo Solutions, we recognize that respect for human rights is integral to responsible business conduct and sustainable value creation. As a technology-driven organization, we are committed to maintaining a workplace that upholds dignity, equality, fairness and mutual respect for all employees and stakeholders associated with our operations. Our approach is guided by applicable labour laws, internal policies and internationally recognized principles relating to human rights, including non-discrimination, equal opportunity, freedom from harassment, fair employment practices and the protection of employee privacy.

Fair and Inclusive Employment Practices

We are committed to providing equal opportunity in employment and to making decisions relating to recruitment, development, compensation and career progression based on merit, capability and business requirements. We do not tolerate discrimination or unfair treatment on the basis of gender, age, religion, caste, disability, marital status, sexual orientation, ethnicity or any other characteristic protected under applicable law.

We seek to foster an inclusive workplace where employees feel respected, valued and able to contribute their perspectives with confidence.

Safe, Respectful and Dignified Workplace

Winfo Solutions is committed to maintaining a professional work environment free from harassment, bullying, intimidation and any form of inappropriate conduct. Our policies and employee conduct expectations reinforce the importance of respectful behavior, professional integrity and accountability across the organization.

Employees are encouraged to raise concerns through established reporting and grievance channels. Matters raised are expected to be handled with appropriate sensitivity, confidentiality and fairness, in line with internal procedures and applicable requirements.

Employee Privacy and Digital Responsibility

Given the nature of our business, the protection of personal information is an important aspect of our responsibility towards employees. We are committed to handling employee data responsibly and in accordance with applicable data-protection requirements and internal privacy practices. This includes protecting personal information collected during recruitment, employment and other people-management processes.

Strengthening Our Human Rights Culture

We aim to embed human-rights considerations across our people practices, workplace culture and business relationships. Through clear policies, employee awareness, accessible reporting channels and continued review of our practices, we seek to maintain a workplace where every individual is treated with dignity and afforded a fair opportunity to thrive.

Winfo Solutions has a firm and unconditional prohibition on child labor across all its operations. Our minimum age for employment is strictly enforced in compliance with the Child Labor (Prohibition and Regulation) Act and all applicable statutory requirements. Age verification is a mandatory step in our recruitment and onboarding process.

Our commitments

- Strict minimum age verification at point of recruitment
- Full compliance with Child Labor (Prohibition & Regulation) Act
- Zero child labor incidents across all locations
- No operations or suppliers identified at significant risk

✓ 0 incidents recorded for Child Labour

Winfo Solutions categorically prohibits forced, bonded, or compulsory labor in any form across its operations and expects the same standard from all business partners and suppliers. All employment at Winfo is voluntary, and employees retain the freedom to terminate their employment at any time in accordance with applicable notice provisions.

Our commitments

- All employment fully voluntary - no bonded or coerced labor
- Employees are free to resign at any time per statutory provisions
- Supplier expectations aligned with forced labor prohibition
- Zero forced labor incidents across all operations

✓ 0 incidents recorded for Forced Labour

Diversity, Equity & Inclusion

At Winfo Solutions, we believe that a diverse and inclusive workforce strengthens innovation, collaboration and long-term business performance. As a technology organization, we recognize that varied backgrounds, experiences and perspectives enable teams to solve problems more creatively and deliver better outcomes for clients and stakeholders.

We are committed to creating an equitable workplace where every employee is treated with dignity, respect and fairness. Our people's practices seek to provide equal opportunity across recruitment, learning and development, performance evaluation, career growth and remuneration. Employment-related decisions are based on merit, skills, experience and business requirements, without discrimination on the basis of gender, age, religion, caste, ethnicity, disability, marital status, sexual orientation or any other characteristic protected by applicable law. We strive to foster a culture in which employees feel safe expressing their ideas, sharing feedback and contributing authentically. Through respectful workplace practices, employee engagement initiatives and awareness of appropriate conduct, we aim to strengthen belonging and ensure that all employees can participate meaningfully in organizational life.

At Winfo Solutions, diversity is not a metric to be managed - it is a value to be lived. We recognize that an organization's strength comes from the breadth of perspectives, experiences, and backgrounds its people represent. Our commitment to equal opportunity is embedded across recruitment, development, and progression, ensuring that every individual is evaluated on merit, capability, and contribution. Winfo Solutions' Board of Directors comprises seven members, reflecting a combination of experience-led seniority and strategic oversight. The Board's composition is weighted toward the 30–50 age band, balancing active industry engagement with seasoned leadership. As the organization progresses on its diversity journey, increasing female representation at the governance level remains a priority commitment for future reporting periods.

Governance body	**Age group**			**Gender**	
	Under 30	30–50	Over 50	Male	Female
Board of Directors	0	5	2	6	1

With a workforce of 399 employees, Winfo Solutions brings together professionals across diverse age groups, genders and career stages. Our workforce composition reflects a strong focus on nurturing early-career talent, with junior-level employees representing the largest share of our employee base. Women constitute 36% of the total workforce, with the highest representation at the junior level. This provides a strong foundation for building a more gender-balanced talent pipeline across the organization. Going forward, we remain committed to progressively enhancing female representation at middle and senior management levels through inclusive hiring practices, targeted development opportunities and strengthened career-progression support.

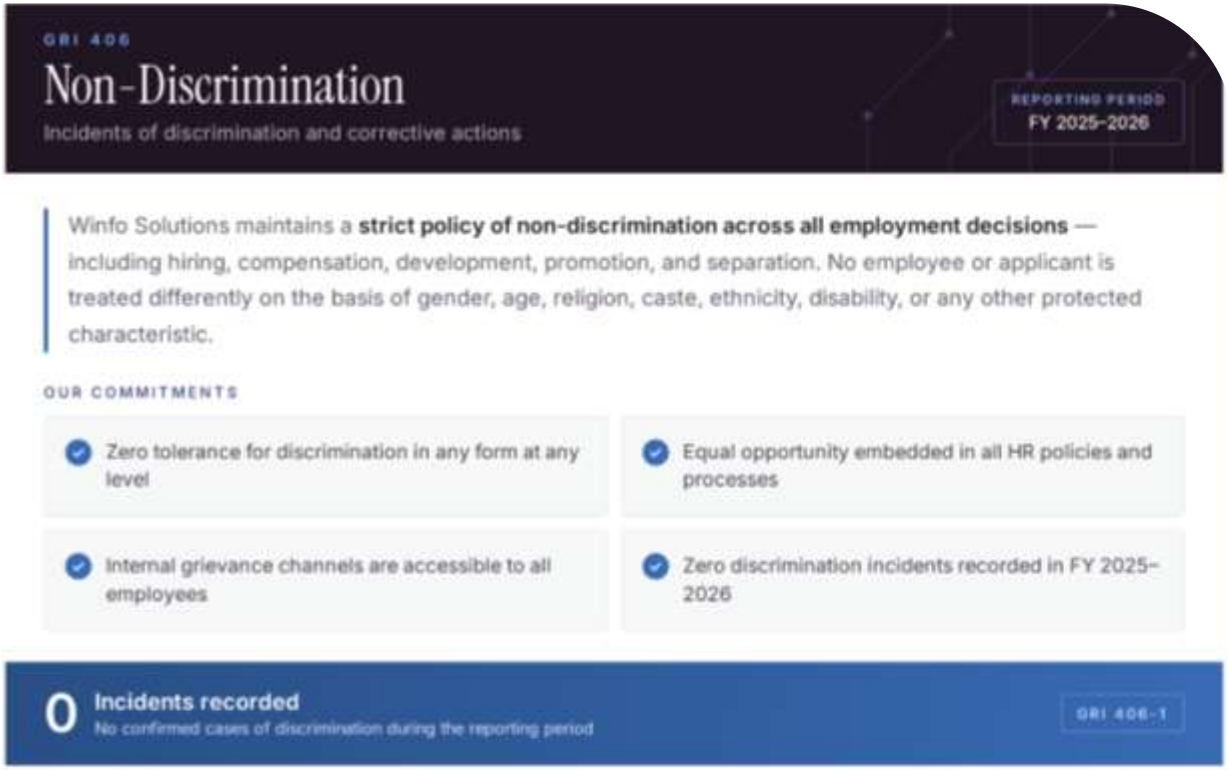
Ratio of Basic Salary and Remuneration of Women to Men

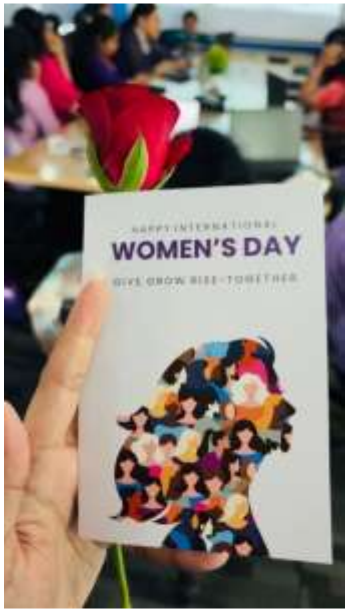
At Winfo Solutions, we believe that fair and equitable compensation is fundamental to building a workplace where every individual can thrive. Our remuneration framework is structured around role responsibilities, technical expertise, experience, and performance - ensuring that pay decisions are objective, consistent, and free from gender bias.

We are committed to maintaining salary equity across all employee categories and locations of operation. Through periodic internal reviews of our compensation structures, we work to identify and address any variances, reinforcing our commitment to transparency and fairness in how we recognize and reward our people. As we mature our sustainability reporting practices, we remain committed to strengthening the rigor of our pay equity analysis and disclosing quantitative ratios in future reporting periods.

Rewiring Rights - Ethical Employment at the Core

Just as we embed integrity into every technology system we build, Winfo Solutions embeds fundamental human rights into the foundation of how we operate as an employer. Our commitment to ethical employment is absolute - spanning non-discrimination, freedom of association, and the unconditional rejection of child and forced labor in any form across our operations and value chain. These are not aspirational commitments. There are non-negotiable standards that define who we are as an organization and how we engage with every individual connected to our business.




WOMEN'S DAY


HAPPY
MENS
DAY

Responsible Supply Chain

As an IT and digital solutions company, Winfo works with a diverse network of cloud and software providers, technology vendors, consultants, contractors and other service partners. These relationships support our ability to deliver secure, reliable and innovative solutions to our customers. At the same time, we recognize that third-party relationships can create risks relating to information security, data privacy, regulatory compliance, ethical conduct, service quality and business continuity. Responsible supply-chain management is therefore an important part of our overall governance and risk-management framework.

Risk-Based Supplier Selection

Winfo applies a risk-based approach when selecting and engaging suppliers and service providers. Relevant third parties undergo due diligence before they are granted access to confidential information, business systems, networks or customer data. The level of assessment is proportionate to the nature of the service, the sensitivity of the information involved and the potential impact of a supplier-related disruption or security incident.

Due-diligence assessments may consider information-security and privacy controls, access-management practices, employee screening, operational security, secure-development processes, incident-response capabilities and business-continuity arrangements. Applicable legal, regulatory, contractual and certification requirements are also considered when evaluating the suitability of a third party. Where elevated risks are identified, additional controls, approvals or mitigation measures may be required before the relationship proceeds.

Contractual Safeguards and Data Protection

Supplier and service-provider relationships are supported by written contracts, service agreements or statements of work that clearly define responsibilities and expected standards of conduct. Depending on the nature of the engagement, these agreements may include provisions relating to confidentiality, cybersecurity, data protection, authorized use of information, service performance, legal compliance and business continuity.

Third parties are expected to use Winfo or customer information only for authorized purposes and to prevent unauthorized access, disclosure or onward transfer. Agreements may also establish incident-notification requirements, audit and assessment rights, access restrictions and responsibilities for corrective action. When a supplier relationship ends, access rights are reviewed or withdrawn, and relevant information and assets must be returned or securely deleted in accordance with contractual and data-retention requirements.

Monitoring, Ethics and Accountability

Supplier performance and security arrangements are monitored periodically and following significant changes to the service, operating environment or risk profile. This monitoring helps Winfo identify emerging risks, evaluate continued compliance with agreed requirements and initiate corrective measures where necessary. Suppliers supporting critical services are also considered within Winfo's business-continuity and contingency planning to strengthen organizational resilience and minimize disruption to customers and internal operations.

Our expectations for responsible conduct extend to suppliers, contractors and business partners. Winfo maintains zero tolerance for bribery, corruption, kickbacks and other improper business practices. Third-party relationships are expected to be managed transparently, supported by accurate records and appropriate approvals. Confidential reporting channels are available for raising concerns regarding suspected misconduct or policy violations, with protection against retaliation for concerns raised in good faith.

As our sustainability program continues to develop, we aim to progressively expand supplier oversight beyond information security, privacy and compliance. This includes integrating relevant environmental, labor, human-rights and broader ESG considerations into supplier selection, engagement and performance review. Through stronger supplier collaboration and clear expectations, Winfo seeks to build a secure, ethical and resilient supply chain that supports responsible value creation for our customers and other stakeholders.

Community & CSR

At Winfo, we recognize that responsible business extends beyond the services we deliver and includes the contribution we make to society. Giving back to the community forms part of our people-focused culture, and we provide volunteering opportunities that enable employees to support causes that matter to them. Through this approach, we seek to encourage social responsibility, strengthen employee participation and contribute positively to the communities connected with our operations.

Encouraging Employee Participation

Employee volunteering is the principal publicly identified element of Winfo's current community-engagement approach. Employees are encouraged to participate voluntarily and contribute their time and capabilities to meaningful causes. Such participation helps create a stronger connection between our people and the wider community while reinforcing values of empathy, collaboration and shared responsibility.

Expanding Access to Education

Education is central to building more equitable opportunities. Winfo Solutions supports high-school students from economically disadvantaged backgrounds through free tuition and academic assistance. The program is intended to strengthen learning foundations, reduce the financial burden on families and encourage students to pursue their educational aspirations with confidence.

The Company also provides educational assistance to children from economically weak communities. Support may include school fees, books, uniforms and other essential learning materials, helping reduce barriers to regular school attendance and continuity in education.

Supporting Vision Care and Dignity

Access to timely healthcare can have a significant impact on an individual's wellbeing, independence and quality of life. Winfo Solutions extended support for approximately 30–35 cataract surgeries for economically disadvantaged patients. By facilitating access to necessary eye-care treatment, the initiative helps address avoidable vision impairment and supports beneficiaries in regaining greater independence in their daily lives.

Preserving Cultural Heritage

Winfo Solutions supports Veda Sabha and Vedic students, recognizing the importance of preserving India's traditional knowledge systems and cultural heritage. Through financial assistance, the Company contributes to the continuation of Vedic education and encourages younger generations to sustain these cultural and spiritual traditions.

Creating Shared Value

Together, these initiatives demonstrate Winfo Solutions' approach to community investment: addressing immediate needs while contributing to longer-term social development. Our CSR efforts seek to promote educational continuity, support healthcare access with dignity and preserve cultural heritage for future generations.

Going forward, Winfo Solutions will continue to strengthen the documentation of beneficiaries, outcomes and learnings from its CSR programs. This will support more robust impact assessment and help inform the evolution of future community investments.

Governance, Ethics & Accountability

Corporate Governance

At Winfo Solutions Pvt. Ltd., corporate governance forms the cornerstone of responsible business conduct and sustainable value creation. The Company believes that robust governance practices foster transparency, accountability, ethical leadership, and sound decision-making, enabling long-term business resilience while creating value for clients, employees, partners, and other stakeholders.

Our governance framework is designed to ensure that business decisions are guided by integrity, compliance, and effective oversight. The Board of Directors provides strategic direction and oversees the Company's performance, risk management practices, and compliance with applicable legal and regulatory requirements. Supported by the senior leadership team, the Board promotes a culture of accountability while ensuring that sustainability considerations are integrated into business planning and operational decision-making.

Recognizing the dynamic nature of the technology industry, the Company adopts a proactive approach to governance by continuously strengthening its internal controls, enterprise risk management framework, and information security practices. Regular reviews of business risks, operational performance, cybersecurity preparedness, and regulatory developments enable the organization to respond effectively to emerging challenges while safeguarding stakeholder interests.

Ethical conduct remains central to the Company's operations. Winfo Solutions maintains a zero-tolerance approach towards bribery, corruption, fraud, conflicts of interest, and other unethical business practices. Employees are expected to adhere to the Company's Code of Conduct and uphold the highest standards of professionalism, integrity, and fairness in all interactions with clients, suppliers, colleagues, and business partners.

Given the increasing importance of digital trust, information security and data privacy are embedded within the Company's governance framework. Appropriate policies, technical safeguards, employee awareness programs, and cybersecurity controls are implemented to protect confidential information, ensure business continuity, and maintain the trust of customers and stakeholders.

The Company also places significant emphasis on regulatory compliance and responsible business practices. Compliance with applicable laws, contractual obligations, and industry standards is supported through documented policies, internal monitoring mechanisms, periodic reviews, and employee awareness initiatives, thereby reducing legal and operational risks.

Risk management is integrated into strategic and operational decision-making, enabling the Company to identify, assess, and mitigate financial, operational, technological, and compliance-related risks in a timely manner. This structured approach enhances organizational resilience, supports informed decision-making, and contributes to sustainable growth in an evolving business environment.

Through a governance framework founded on transparency, ethical leadership, accountability, and continuous improvement, Winfo Solutions remains committed to strengthening stakeholder confidence, delivering long-term business value, and supporting its broader sustainability objectives.

Meet our Leaders

Viswanatha Raju Dandu
Founder & Chairman

Hari Sethalapathy
Founder & CEO

Venkata Nori
Founder & CCO

Mark Campbell
Business Advisor

Mark Nott
Chief Digital Officer

Prabu Balasubramanian
Chief Operating Officer

John Donnelly
Country Manager - Ireland

Board Structure, Composition and Leadership

Our Board serves as the highest governance body and is responsible for setting the strategic direction by overseeing management and ensuring effective governance of economic, environmental, and social impacts. The Board operates through a structured governance framework, supported by committees responsible for key areas such as nomination, governance, risk oversight, and other Board-mandated responsibilities. We have a clearly defined nomination and selection process for Board members, with a designated committee that identifies and evaluates potential candidates in line with our governance guidelines and recommends suitable nominees to the Board for approval. Where applicable, shareholders elect Board members at the Annual General Meeting. These committee memberships are determined based on members' expertise, experience, and independence.

The Chair of our Board also holds a senior executive role within the organisation. This structure supports alignment between strategic decision-making and operational execution. Potential conflicts of interest arising from this dual role are managed through clearly defined responsibilities, effective Board oversight, and by adhering to our Code of Ethics.

Board Independence, Nomination, Evaluation and Ethics

We place strong emphasis on maintaining independence within our Board to ensure objective decision-making and effective governance. Independence forms a key criterion in our nomination and selection process, along with professional expertise, industry experience, leadership capability, and relevance to our operations and impacts.

Periodic evaluations of Board performance are conducted during Board meetings to assess the effectiveness of governance practices, oversight responsibilities, and overall Board functioning. These evaluations are conducted internally to support continuous improvement in governance performance. Conflicts of interest are managed through established procedures outlined in our Code of Ethics. Potential conflicts are disclosed, discussed, and addressed during Board meetings. This includes matters relating to cross-directorships, related-party relationships and transactions, and other areas that may give rise to actual or perceived conflicts. These practices ensure transparency, accountability, and integrity in our governance processes.

Focus Area	***Our Commitment***
Code of Conduct	Establishes ethical standards and expectations for all employees.
Anti-Bribery & Anti-Corruption	Zero tolerance for bribery, corruption, fraud, and unethical business practices.
Conflict of Interest	Employees are expected to disclose and appropriately manage actual or potential conflicts of interest.
Confidentiality & Data Protection	Protection of confidential information and responsible handling of business and customer data.
Fair Competition	Conducting business fairly and in compliance with applicable competition laws.
Speak-Up Culture	Encouraging employees to report concerns through confidential reporting channels without fear of retaliation.
Leadership Accountability	Promoting ethical leadership and embedding integrity into business decisions and organizational culture.

Board Diversity and Competency

Board diversity is an important element of our governance approach, as it strengthens decision-making and enhances governance effectiveness. Our nomination process considers factors such as gender, professional background, industry experience, functional expertise, and overall skill diversity.

As of FY 2025–26, our Board comprises 7 members, including 5 aged 30–50 years and 2 aged over 50 years, with no representation under 30 years. There is currently no representation from other diversity groups, such as persons with disabilities, at the Board level. The Board maintains a balanced mix of competencies aligned with our strategic and sustainability priorities. Members are evaluated based on their expertise in areas such as governance, finance, risk management, industry knowledge, leadership, and sustainability, enabling effective oversight of both business and ESG-related matters.

Stakeholder perspectives, particularly those of shareholders, are incorporated through nomination rights and voting processes at the Annual General Meeting, supporting representation and accountability within our governance structure.

ESG Governance, Delegation and Oversight

We recognize the importance of strong governance in managing our sustainability commitments. Our Board plays a central role in overseeing our ESG strategy and related impacts. It is responsible for approving and periodically reviewing our purpose, values, mission, sustainability strategy, and associated policies and goals. Our senior management team is responsible for implementing these strategies and managing day-to-day ESG impacts across functions. Responsibilities for managing impacts on the economy, environment, and people are delegated to senior management, with accountability for execution, monitoring, and performance improvement.

Our due diligence processes support the identification, assessment, and management of actual and potential impacts. These include risk management frameworks, sustainability systems, internal controls, stakeholder engagement mechanisms, and performance monitoring through key indicators. Stakeholder inputs are integrated through consultations, feedback mechanisms, and ongoing dialogue. The senior management reports on ESG performance, key risks, opportunities, and developments to the Board and its committees on a regular basis. The effectiveness of ESG-related processes is reviewed periodically, with formal assessments conducted at least annually to support continuous improvement.

Strengthening the sustainability knowledge and capabilities of the Board remains an ongoing focus. This is supported through strategic discussions, exposure to ESG-related topics, and engagement on evolving sustainability requirements. The Board, together with the Chief Executive Officer, reviews and approves our sustainability disclosures, including the identification and reporting of material topics.

Stakeholder Engagement, Grievance and Critical Concerns

Structured mechanisms are in place to engage with stakeholders and address their concerns effectively. Stakeholder inputs are considered in our governance and decision-making processes, supporting a more responsive and accountable approach to managing impacts. Formal channels, including HR systems and grievance redressal mechanisms, are available for employees and other stakeholders to raise concerns. Reported concerns are reviewed and addressed in accordance with established procedures. Critical concerns are escalated to the appropriate governance bodies to ensure timely resolution, accountability, and corrective action, where required.

Compliance and Regulatory Governance

We are committed to ensuring full compliance with applicable laws and regulations across all our operations. During the reporting period, no significant instances of non-compliance were recorded, including cases involving monetary fines or non-monetary sanctions. This reflects the effectiveness of our compliance framework and our continued commitment to ethical, transparent, and responsible business conduct. Winfo Solutions participates in key Oracle ecosystem platforms, including the UK Oracle User Group (KOUG), Oracle Partner Network and Oracle Cloud Marketplace. These affiliations enable the Company to engage with industry peers, strengthen technology capabilities and enhance access to relevant Oracle solutions and market opportunities. Through continued participation in these platforms, Winfo Solutions remains connected to evolving technology practices and collaborative industry networks.

Ethics, Integrity and Fair Competition

At Winfo Solutions Pvt. Ltd., ethics, integrity, and fair competition are fundamental to our corporate values and guide every business decision we make. We are committed to conducting our operations with honesty, transparency, accountability, and professionalism, ensuring that our relationships with clients, employees, suppliers, business partners, and other stakeholders are built on trust and mutual respect. Our ethical framework is anchored by a comprehensive Code of Conduct, which outlines the standards expected of all employees and leadership, including compliance with applicable laws, responsible business practices, confidentiality, conflict of interest management, and respectful workplace behaviour.

The Company maintains a zero-tolerance approach towards bribery, corruption, fraud, facilitation payments, and all forms of unethical conduct. Robust internal controls and governance mechanisms support ethical decision-making and help prevent misconduct across our operations. During FY 2025–26, no significant corruption-related risks were identified through the Company's risk assessment process. To reinforce our commitment to ethical business practices, anti-corruption expectations were communicated to members of the governance body and employees, and awareness programs were conducted to strengthen understanding of our anti-bribery and anti-corruption requirements. By embedding these principles into our day-to-day operations, we strengthen stakeholder trust, protect our reputation, and support responsible business growth.

Fair competition is equally integral to the way Winfo Solutions conducts business. We compete on the strength of our technical expertise, service quality, innovation, and customer-centric approach while adhering to applicable competition and antitrust laws. Our business practices are guided by established governance processes and ethical standards that promote fair market conduct and prohibit anti-competitive practices such as price-fixing, market allocation, bid manipulation, or the misuse of confidential competitor information. During FY 2025–26, there were no legal actions pending or concluded against the Company relating to anti-competitive behaviour, anti-trust, or monopoly practices, demonstrating our continued commitment to conducting business fairly and responsibly.

To foster a culture of integrity, Winfo Solutions encourages employees to raise concerns regarding suspected unethical conduct through established reporting mechanisms, with assurance that concerns raised in good faith will be treated confidentially and without retaliation. Leadership actively reinforces ethical behaviour by promoting accountability, transparency, and responsible decision-making across all levels of the organization. Through continuous communication, awareness, and strong governance practices, we remain committed to upholding the highest standards of ethics and integrity while creating sustainable value for all our stakeholders.

Our Commitment to Ethical Business Practices

Winfo Solutions is committed to conducting business in accordance with the highest standards of professional ethics and corporate governance. Our policies, internal controls and governance mechanisms are designed to promote responsible decision-making, prevent unethical conduct and reinforce a culture of integrity throughout the organization. Our ethical business framework is guided by the following principles:

- Acting honestly, fairly and responsibly in all business interactions.
- Complying with applicable laws, regulations and contractual obligations.
- Promoting transparency and accountability across business operations.
- Respecting human rights and maintaining a workplace free from discrimination, harassment and retaliation.
- Protecting confidential information and intellectual property.
- Encouraging employees to raise concerns without fear of retaliation.

Indicator	FY 2025–26 Performance
Confirmed incidents of corruption	0
Governance body members communicated anti-corruption requirements	100%
Employees communicated anti-corruption requirements	100%
Employees trained on Anti-Bribery & Anti-Corruption Policy	88%
Legal actions related to anti-competitive behaviour, anti-trust or monopoly practices	0

Cybersecurity & Information Security

In today's increasingly digital economy, cybersecurity is fundamental to business resilience, customer confidence and responsible corporate governance. As organizations accelerate their digital transformation journeys, the protection of information assets and technology infrastructure has become critical to ensuring business continuity and maintaining stakeholder trust. At Winfo Solutions, cybersecurity is embedded into the way we design, deliver and support our technology solutions. We recognize that safeguarding sensitive information is not solely a technical responsibility but an enterprise-wide commitment that underpins our relationships with clients, employees, business partners and other stakeholders.

Our approach is founded on the principles of confidentiality, integrity and availability, ensuring that information is protected throughout its lifecycle while enabling secure and efficient business operations. Through a combination of governance frameworks, risk-based controls, secure technology practices and employee awareness, we strive to proactively manage cybersecurity risks and strengthen organizational resilience against an evolving threat landscape.

Leadership plays a critical role in overseeing the Company's risk management processes by regularly reviewing key business risks, monitoring mitigation strategies, and evaluating the effectiveness of internal controls. Cross-functional collaboration ensures that risks are identified early and managed through clearly defined responsibilities, escalation mechanisms, and continuous monitoring. This integrated approach enhances organizational agility and supports business continuity in an increasingly dynamic operating environment.

Given the nature of the IT industry, Winfo Solutions places particular emphasis on managing cybersecurity risks, data privacy concerns, technology disruptions, project delivery risks, talent retention, and regulatory compliance. Appropriate preventive and corrective measures, including information security controls, disaster recovery planning, access management, contractual risk reviews, and compliance monitoring, are implemented to minimize potential business disruptions and safeguard organizational assets.

The Company also recognizes that risk management extends beyond mitigation to identifying opportunities that support innovation, operational efficiency, and long-term value creation. By embedding risk considerations into strategic planning and day-to-day operations, Winfo Solutions enhances its ability to capitalize on emerging business opportunities while maintaining resilience against evolving market and technology risks. Through continuous monitoring, periodic review of the risk landscape, and a culture of accountability, Winfo Solutions remains committed to strengthening its enterprise risk management capabilities and delivering sustainable value to clients, employees, business partners, and other stakeholders.

Our Cybersecurity Approach

Key pillars of our cybersecurity framework include:

- Enterprise-wide information security governance is supported by clearly defined roles and responsibilities.
- Periodic identification and assessment of cybersecurity risks to support effective mitigation and business continuity.
- Secure management of information assets through appropriate access controls and authentication mechanisms.
- Continuous monitoring of technology infrastructure to identify potential vulnerabilities and emerging threats.
- Regular review and enhancement of security controls in response to evolving business needs and the external threat landscape.
- Defined processes for incident identification, escalation, response and recovery to minimize operational disruption.

Data Privacy and Protection

In today's digital economy, safeguarding information is fundamental to maintaining stakeholder trust and delivering reliable technology solutions. At Winfo Solutions Pvt. Ltd., we recognize that protecting the confidentiality, integrity, and availability of information is essential to our business operations and the services we provide to our clients. Accordingly, we are committed to implementing robust data privacy and information security practices that safeguard sensitive business, employee, and customer information against unauthorized access, misuse, disclosure, or cyber threats.

Our information security framework is built on a risk-based approach that combines governance, technology, and employee awareness to protect critical information assets. Appropriate administrative, technical, and physical controls are implemented to ensure secure data handling throughout its lifecycle, from collection and storage to processing, transmission, and disposal. Regular monitoring of IT infrastructure, access management protocols, endpoint protection measures, and secure network practices help strengthen the Company's cybersecurity posture and minimize the risk of data breaches and operational disruptions.

Maintaining the confidentiality and privacy of clients and organizational information is central to our operations. Winfo Solutions is committed to handling information responsibly and implementing appropriate administrative, technical and organizational safeguards to protect personal and business data.

Our data protection practices focus on:

- Protecting confidential and sensitive business information.
- Ensuring appropriate user access based on business requirements.
- Secure handling, storage and transmission of information.
- Compliance with applicable data protection and privacy regulations.
- Responsible management of third-party access to organizational information.

By embedding privacy considerations into our operational processes, we reinforce stakeholder confidence while supporting responsible digital transformation.

Building a Cyber-Aware Culture

Technology alone cannot protect against cyber threats; people play an equally important role. We therefore promote a culture of cybersecurity awareness by encouraging employees to understand their responsibilities in protecting information assets and identifying potential risks.

Our awareness initiatives include regular training programs, cybersecurity communications, awareness campaigns and guidance on secure digital practices. Employees are encouraged to remain vigilant against emerging cyber threats, including phishing attempts, social engineering attacks and unauthorized access, helping to foster a security-conscious workplace.

Business Continuity and Operational Resilience

Recognizing the importance of uninterrupted service delivery, Winfo Solutions integrates cybersecurity with broader business continuity and operational resilience planning. We continually strengthen our ability to anticipate, respond to and recover from potential cyber incidents, ensuring the continuity of critical business operations and client services.

Our business continuity approach emphasizes preparedness, timely incident response, recovery planning and continual improvement to enhance resilience in an increasingly dynamic digital environment.

As cybersecurity risks continue to evolve alongside technological innovation, Winfo Solutions remains committed to continuously strengthening its security posture through proactive risk management, ongoing investment in people and technology, and the adoption of industry-leading security practices. By embedding cybersecurity into our governance framework and organizational culture, we aim to protect our stakeholders, safeguard digital trust and enable secure, resilient and sustainable growth.

Risk Management

Operating in an increasingly interconnected and technology-driven business environment requires organizations to anticipate uncertainty, respond effectively to emerging challenges and build resilience into every aspect of their operations. At Winfo Solutions, risk management is an integral component of our governance framework, enabling us to safeguard business continuity, strengthen stakeholder confidence and support sustainable long-term growth.

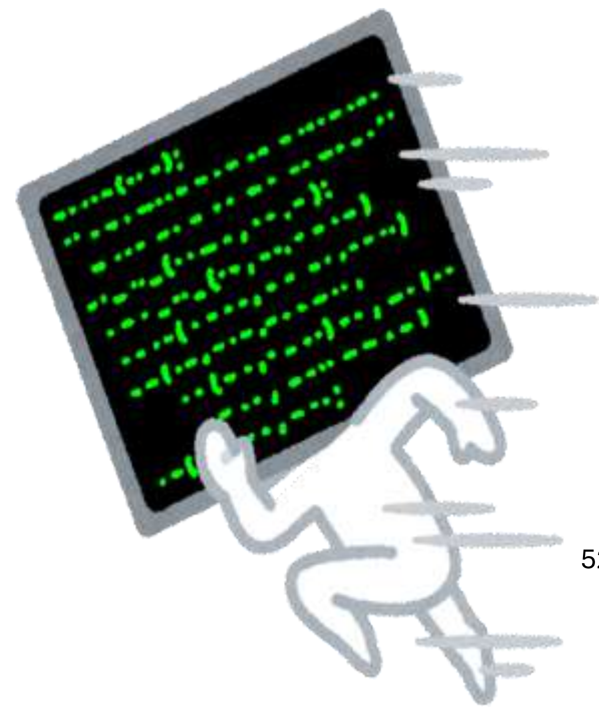
We recognize that effective risk management extends beyond mitigating threats it is a strategic capability that helps us identify opportunities, make informed decisions and enhance organizational resilience. By embedding risk considerations into business planning, operational processes and project delivery, we strive to maintain agility while navigating an evolving landscape shaped by technological innovation, changing customer expectations, regulatory developments and global economic conditions.

Winfo Solutions adopts a structured and proactive approach to identifying, assessing, monitoring and mitigating risks that may impact our business objectives, operational performance and stakeholder interests. Our risk management framework promotes accountability across all levels of the organization and supports timely decision-making through regular monitoring and review.

The framework is designed to:

- Identify existing and emerging risks across business functions.
- Evaluate the potential impact and likelihood of identified risks.
- Develop appropriate mitigation measures and internal controls.
- Continuously monitor the effectiveness of risk management actions.
- Strengthen organizational preparedness through periodic reviews and continual improvement.

Risk management is embedded within our governance processes and is supported by collaboration between leadership teams, functional departments and business units to ensure a holistic understanding of organizational risks.



Key Enterprise Risks

As a technology consulting and digital transformation company, Winfo Solutions continually evaluates risks that may influence its operations, service delivery and long-term sustainability. Key areas of focus include:

Cybersecurity and Information Security

Increasing digital connectivity exposes organizations to evolving cyber threats that may impact information confidentiality, system availability and customer trust. We strengthen our cybersecurity capabilities through robust information security practices, employee awareness, access controls and continuous monitoring of technology environments.

Data Privacy and Regulatory Compliance

The growing emphasis on data protection and digital regulations requires organizations to maintain responsible data management practices. We strive to ensure compliance with applicable legal and regulatory requirements while implementing appropriate controls to safeguard sensitive information and maintain stakeholder confidence.

Talent Acquisition and Retention

Our people are our greatest strength. Competition for highly skilled technology professionals remains significant across the industry, making talent attraction, development and retention critical to sustained business success. We continue to invest in learning and development, employee engagement, career progression and an inclusive workplace culture to build a resilient and future-ready workforce.

Business Continuity

Business disruptions arising from natural events, technology failures or other unforeseen circumstances can impact service delivery. We continually strengthen our business continuity and operational resilience capabilities to minimize disruption and ensure continuity of services for our clients.

Technology and Innovation

Rapid technological advancements require continuous adaptation to remain competitive. We monitor emerging technologies, evolving customer needs and industry trends while investing in innovation, digital capabilities and upskilling to remain responsive in a dynamic business environment.

Third-Party and Supply Chain Risks

Our ability to deliver value also depends on trusted relationships with technology partners, vendors and service providers. We seek to manage third-party risks through due diligence, performance monitoring and responsible procurement practices that support business continuity and operational reliability.

Embedding a Culture of Risk Awareness

Risk management is a shared responsibility across the organization. We encourage employees to identify, escalate and address potential risks as part of their daily responsibilities, fostering a culture of accountability, transparency and informed decision-making. Regular communication, policy awareness and leadership oversight help strengthen our enterprise-wide risk culture.

By integrating risk management into our business processes, we enhance our ability to respond to change, protect stakeholder interests and support sustainable business growth.

Our Policies

Governance Through Policy

At Winfo, responsible governance is built on clear expectations, defined accountability and consistent oversight. Our policy framework translates our values into practical standards governing ethical conduct, enterprise risk, regulatory compliance, data protection, responsible technology use, employee conduct and third-party relationships.

These policies apply across relevant business functions and, where applicable, extend to employees, contractors, suppliers, business partners and other external stakeholders. They are supported by mechanisms such as due diligence, risk assessments, documented approvals, employee training, incident reporting, audits and periodic management review.

Ethics & Anti-Corruption

Integrity is fundamental to how we conduct business and maintain the confidence of our stakeholders. Our ethics framework establishes clear standards for preventing bribery, identifying potentially unethical relationships and enabling concerns to be raised without fear of retaliation.

Anti-Bribery and Corruption Policy (ABCP): Winfo follows a zero-tolerance approach to bribery and corruption. The policy prohibits bribes, kickbacks, facilitation payments and improper political contributions, while establishing controls for gifts, hospitality, charitable contributions and dealings with third parties. It also requires accurate record-keeping, employee training, reporting of suspected violations and periodic review of relevant controls.

Whistle-Blower Policy (WBP): The policy provides employees and other stakeholders with confidential and, where legally permitted, anonymous channels for reporting suspected misconduct, legal violations or breaches of Winfo's policies. It prohibits retaliation against individuals who raise concerns in good faith and establishes requirements for investigation, leadership oversight, corrective action and retention of reported cases.

Customer Due Diligence Policy (CDDP): Winfo applies a risk-based approach to customer onboarding and relationship management. The policy covers identity and beneficial-ownership verification, customer risk classification, enhanced due diligence for high-risk relationships, ongoing monitoring and escalation of suspicious activities. It supports compliance with applicable anti-money laundering, counter-terrorism financing, sanctions and data-protection requirements.

Risk & Compliance Governance

Our risk and compliance framework enables Winfo to identify potential threats, assess their likely impact and assign clear responsibility for managing them. It integrates enterprise, operational, project, information-security and business-continuity risks into management decision-making.

Enterprise Risk Management Policy (ERMP): The ERMP provides an organisation-wide structure for identifying, assessing, treating, monitoring and reporting risks. It defines oversight responsibilities for Top Management, the Winfo Security Management Committee, functional risk owners and the Quality and Information Security Team. A central risk register records risk ownership, mitigation measures, residual exposure and implementation status, while high and critical risks require formal mitigation and management approval.

Risk Management Policy (RMP): The policy operationalizes the enterprise framework through a detailed methodology for assessing business, project and information-security risks. Risks are evaluated with reference to asset criticality, confidentiality, integrity, availability, vulnerabilities, likelihood and impact. The policy provides for risk mitigation, transfer, tolerance or termination, supported by documented treatment plans and formal acceptance of residual risks. It also establishes a higher appetite for controlled innovation and a low appetite for cybersecurity, privacy and regulatory failures.

Statutory and Regulatory Compliance Policy (SRCP): Winfo maintains a structured process for identifying applicable legal, statutory, regulatory and contractual obligations. Responsibility for individual requirements is assigned to relevant functions, while the compliance register is reviewed periodically and whenever material legal or operational changes occur. Monitoring, internal review and escalation mechanisms support timely identification and remediation of non-compliance.

Business Continuity and Contingency Plan (BCCP): The plan establishes Winfo's approach to maintaining critical customer and internal operations during significant disruption. It covers business-impact assessment, crisis-management responsibilities, disaster-recovery arrangements, alternate working provisions, data and infrastructure recovery, stakeholder communication and restoration of normal operations. Business-continuity arrangements are periodically tested, with findings and lessons reviewed by the Winfo Security Management Committee and Leadership.

Data Privacy & Digital Responsibility

As a digital technology business, Winfo recognizes that responsible data management, cybersecurity and ethical technology use are integral to stakeholder trust. Our policies address the complete information lifecycle and establish guardrails for privacy, artificial intelligence, digital communications and emerging security risks.

Data Protection Policy (DPP): The policy governs the collection, processing, sharing, storage, retention and protection of personal data relating to customers, employees, vendors and other stakeholders. It promotes lawful, fair and purpose-specific processing; data minimization; accuracy; restricted access; appropriate retention; and secure disposal. Organizational and technical safeguards, including encryption and contractual controls for service providers, are applied to protect personal data against unauthorized access, alteration, loss or disclosure.

Employee Privacy Notice (GDPR-EPN): The notice explains how Winfo collects and processes the personal and special-category data of relevant employees. It outlines the purposes and lawful grounds for processing, data-sharing arrangements, security and retention practices, cross-border transfers and employee rights relating to access, correction, erasure, objection and withdrawal of consent. Access to employee information is restricted to authorized individuals with a legitimate business requirement.

AI Governance Policy (AIGP): Winfo's responsible-AI framework governs the development, procurement, deployment, use, monitoring and retirement of AI systems. It is founded on ethical use, fairness, transparency, accountability, explainability, privacy, security and human oversight. AI initiatives are subject to impact assessments, risk classification, vendor and licensing reviews, data-governance controls and approval requirements. The framework also provides for an AI risk register, monitoring of model performance and bias, responsible-use training, periodic audits and investigation of AI-related incidents.

Social Engineering and Media Policy (SEMP): The policy establishes responsible-use requirements for social media, digital communication, mobile devices and AI-enabled tools. Employees are prohibited from disclosing confidential company or customer information through unauthorized platforms and are trained to recognize phishing, impersonation and AI-enabled social-engineering attacks. Mobile-device controls, reporting mechanisms, monitoring and disciplinary provisions further strengthen protection against information leakage and misuse.

Human Capital Governance

Our human-capital policies integrate ethical behavior, security awareness and accountability throughout the employee lifecycle-from recruitment and onboarding to role changes and separation.

Human Resource Security Policy (HRSP): This policy defines information-security responsibilities for employees, contractors, subcontractors and other personnel with access to Winfo's resources. It covers role-based security responsibilities, personnel screening, confidentiality agreements, access controls, employee training, incident reporting, disciplinary procedures and separation requirements. Upon exit or role change, access rights are reviewed or withdrawn, and company or customer information assets must be returned.

Employee Due Diligence Policy (EDDP): Winfo conducts proportionate pre-employment screening, which may include identity, employment, education, reference and criminal-record verification, depending on the role and applicable law. Enhanced checks may be undertaken for positions involving sensitive information, financial responsibilities or elevated organizational risk. Written consent, confidentiality, data protection, fairness and non-discrimination are integral to the due-diligence process.

Security Awareness Training Policy (SATP): Security and privacy awareness is embedded through induction and continuing training for employees and contractors. Training addresses role-specific responsibilities, information-security risks, insider-threat indicators, reporting procedures and applicable policies. Completion records, employee acknowledgements and participation statistics provide evidence for internal monitoring and audit.

Supply Chain & Third-Party Governance

Winfo's third-party governance framework extends expectations relating to security, privacy, compliance and service continuity across its business relationships. Supplier and service-provider risks are assessed before engagement and monitored throughout the relationship.

Third-Party Management Policy (TPMP): Third parties that access, process, store or transmit confidential information are subject to due diligence and risk assessment before access is granted. Agreements define security responsibilities, service expectations, privacy requirements and applicable legal or certification obligations. Third-party controls relating to access management, operational security, secure development, business continuity, physical security and employee screening are assessed according to the nature of the service and sensitivity of the information involved. Supplier performance and security arrangements are reviewed periodically and following material changes.

Supplier Relationship Policy (SRP): The policy governs the selection, contracting, monitoring and exit of suppliers with access to Winfo's non-public information or systems. Supplier engagements must include appropriate confidentiality and information-security provisions, restrictions on the use and onward transfer of data, audit rights, incident-notification requirements and provisions for the return or secure deletion of information at contract completion. Supplier services are monitored to confirm continued alignment with Winfo's Information Security Management System and agreed contractual requirements.

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