Sustainability report

2024-2025

virtusa

Contents

CEO's message

Dear stakeholders,

At Virtusa, a commitment to sustainability powers our mission to making experiences better with technology. It shapes how we innovate, operate, and create value, delivering tangible impact for our clients, our people, and communities worldwide. I am delighted to present our fifteenth Sustainability Report, highlighting our continued progress in FY25 and our vision for a more responsible, AI-driven future.

In FY25, we achieved several milestones that demonstrate measurable, lasting progress across our environmental, social, and governance priorities:

Awards and recognition: In 2024, we earned a place on the Carbon Disclosure Project (CDP) Supplier Engagement A-List, retained our EcoVadis Gold medal for the third year, were named a Great Place to Work® across seven countries, and received UNESCO's Asia-Pacific Award of Merit for restoring Mumbai's historic BJPCI school.

- **Advancing climate goals:** We achieved 93% renewable energy usage (up from 28%) through solar agreements and renewable energy certificates, progressing toward 100% renewable energy by 2030 and net-zero emissions by 2040, aligned with our Science Based Targets initiative (SBTi) targets.
- **Empowering talent:** We enabled 14,381 Virtusans to earn AI certifications, building deep digital and sustainability expertise. Our inclusive culture was again recognized as a Great Place to Work® across seven countries.

- **Transforming communities:** We also expanded our 3Es framework—Education, Environment, Empowerment—through Science, Technology, Engineering, and Mathematics (STEM) labs, digital classrooms, and solar-powered electric buses for rural schools. Our restoration of Mumbai's BJPCI school has benefited more than 1,200 students.
- **Strengthening supply chains:** We engaged 200 of our key suppliers, representing 76% of our spend. Of these, 43% have implemented Greenhouse Gas (GHG) management systems and 11% have committed to SBTi targets.
- **Driving innovation:** We launched an AWS-powered Generative AI and Data Lab and earned a CyberVadis Platinum medal for strengthening AI and cybersecurity governance.
- **Partnering with clients:** Engaged nearly half our client base on sustainability priorities, helping them reduce emissions, meet regulatory obligations, and enable transparent operations, reinforcing our role as a trusted partner.

AI is redefining how enterprises create value, accelerate sustainability, and lead responsibly in the digital age. We're building on these milestones and turning global regulatory shifts and supply-chain complexities into opportunities to lead with transparency and innovation.

Our Sustainability 2.0 vision brings together AI, data, and real-time insights to drive end-to-end impact, from low-carbon operations to intelligent and traceable supply chains. This approach helps our customers advance their sustainability ambitions with decisions supported by timely and trusted information.

As we embed these principles deeper into our business, we continue to elevate how AI is developed and deployed responsibly. Virtusa Helio brings our AI-native approach to life, enabling enterprises to operationalize responsible AI with built-in guardrails, transparent governance, and ethical oversight across the enterprise.

As we advance into an era where technology takes its place as a first-class citizen alongside human creativity, our purpose remains clear—to build a future that is inclusive, resilient, and sustainable for generations to come.

Yours sincerely,

Nitesh Banga
Chief Executive Officer,
Virtusa Corporation

Awards and recognitions

Our commitment to sustainability, innovation, and employee well-being has earned us accolades and global recognition for excellence in environmental practices, workplace culture, and technological advancements.

- **Corporate awards**
  - Ranked 8th among Top 50 Consulting Firms by The Consulting Report
  - CyberVadis Platinum medal, 2024 and 2025
  - Platinum Award for brand internal communication relaunch by MarCom Awards
  - EcoVadis Gold medal from 2023 to 2025
  - 2024 CDP Supplier Engagement Assessment A-list
  - Business Innovation Award for LinkedIn Connect at the CMO Asia Awards–Branding and Marketing 2024
- **Industry awards**
  - SIIA CODiE Award for Best Healthcare Technology Solution 2024
- **Employer awards**
  - Certified Top Employer for 2025 in the UK (15th consecutive year) and the UAE (5th year)
  - UK's Best Workplaces in Tech™ 2024
  - Best Employer Brand - E-gaming Championships at Asia's Best Employer Brand Awards 2024
  - Best Employee Referral Program at Asia's Best Employer Brand Awards 2024
  - Great Place to Work Australia, Canada, India, Singapore, the UAE, the UK, and the US
- **Community engagement awards**
  - UNESCO Asia-Pacific Award of Merit - Cultural Heritage Conservation for restoring Sir Byramjee Jeejeebhoy Parsee Charitable Institution in Mumbai, India
  - Best use of CSR practices in IT at the CMO Asia Awards–CSR Excellence Awards 2024
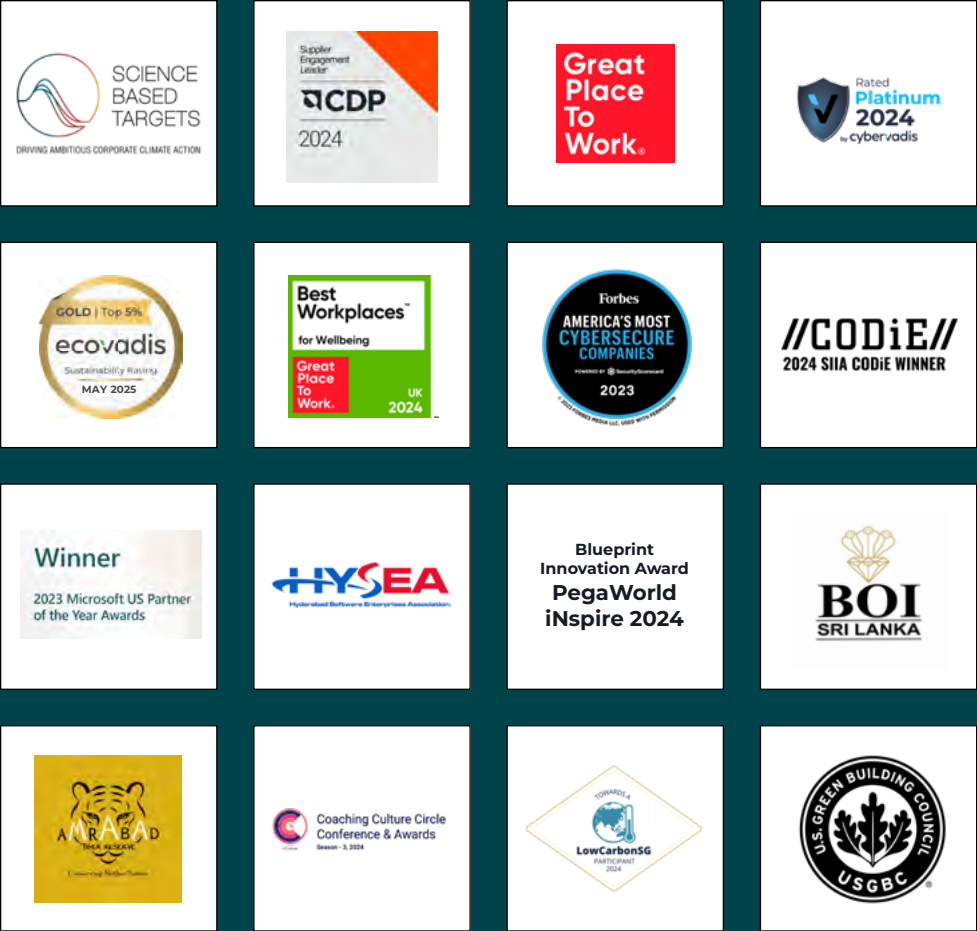
Goals and performance

Environmental goals

[TCFD: Metrics and targets]

- We advance validated climate goals through measurable impact across emissions, energy, water, and waste. Our emission reduction targets are validated by the SBTi.
- Given below is the progress against our climate-related financial goals in FY25

Table: Performance on environmental goals

Target	Base year	Target year	Target %	FY25 status
Near-term				
Science Based Target: Reduce Scopes 1 and 2 (market-based) greenhouse gas (GHG) emissions (absolute target)	2019	2030	75%	93%
Science Based Target: Reduce Scope 3 GHG emissions from purchased goods and services, capital goods, business travel, and employee commuting (absolute target)	2019	2030	42%	63%
Obtain energy from renewable sources	2023	2030	100%	93%
Reduce per employee water usage	2017	2035	40%	72%
Engage with vendors to switch 20% of their fleet to EVs (electric vehicles) each year	2023	2030	100%	48%
Recycle organic waste generated at owned campuses in India	2023	2030	100%	94%
Increase recycling of paper waste	2023	2030	90%	57%
Reduce plastic usage (food packaging, plasticware, pens)	2023	2030	100%	91%
Long-term				
Science based target: Reach net-zero GHG emissions across the value chain	2019	2040	90%	68%

About Virtusa

Organizational details

[GRI: 2-1]

Legal name:
Virtusa Corporation

Nature of ownership and legal form:
Privately owned by EQT AB

Location of headquarters:
Massachusetts, United States

30 Countries, 60 Locations

24,940 World-class professionals

250 Active clients

1.6 Billion USD (FY25) revenue

Our global presence

Gothenburg
Stockholm

Norway
Oslo

Denmark
Copenhagen (v)

Belgium
Brussels (v)

Germany
Frankfurt
Munich

Ireland
Bray (v)

United Kingdom
London
Camberly (v)

Poland
Wroclaw

France
Paris(v)

Austria
Vienna (v)

Spain
Madrid (v)

Bulgaria
Sofia

Switzerland
Neuchatel (v)

Netherlands
Amsterdam
Utrecht

Hungary
Budapest (v)

Canada
Halifax, Nova Scotia
Toronto, Ontario

United States
Indianapolis, IN
Jackson, MS (v)
Milpitas, CA
New York, NY
Oakland, CA (v)
Piscataway, NJ
Southborough, MA (HQ)
Tampa, FL
Windsor, CT

Mexico
Guadalajara

South Africa
Johannesburg (v)

Qatar
Doha

UAE
Dubai

Oman
Muscat (v)

India
Bengaluru
Chennai
Gurgaon
Hyderabad
Mumbai
Pune
Thane

Sri Lanka
Colombo

Malaysia
Kuala Lumpur

Singapore
Changi

Australia
Melbourne
Sydney

Japan
Tokyo (v)

China
Guangzhou

New Zealand
Auckland (v)

About Virtusa

[GRI: 2-1, 2-6]

We provide product and platform engineering services to Forbes Global 2000 companies in the financial services, healthcare, communications, media, entertainment, travel, manufacturing, and technology industries.

We exist to make experiences better with technology. We believe in the power of technology to improve lives and shape a better world through better experiences. Whether it's reimagining payments alongside AI agents, finding new ways for AI to accelerate drug discovery, or using new behavior data to personalize experiences—before customers know they want them, Virtusa is where the world's leading enterprises co-create experiences that unlock enterprise-wide value and delight customers. Together, we're creating a world made better through technology.

Our mission is to reimagine enterprises through domain-driven solutions. As a product and platform engineering services company, we help organizations in the financial services, healthcare, communications, media, entertainment, travel, manufacturing, and technology industries worldwide grow faster, more profitably, and more sustainably by reimagining how enterprises work in the AI era. We combine strategy, design, and engineering, leveraging emerging technologies and deep domain expertise to generate real-world business impact for our clients. We achieve this by utilizing unmatched expertise at the intersection of industry, business, and technology to accelerate tailored domain solutions for the AI era.

Sustainability mission

At Virtusa, sustainability is integral to making experiences better with technology. We look beyond business outcomes to create positive impact for people, communities, and the planet.

PIRL values

P

Passion

Inspire our global teams to deliver extraordinary results.

I

Innovation

Apply intellectual curiosity to reimagine better business outcomes for our clients.

R

Respect

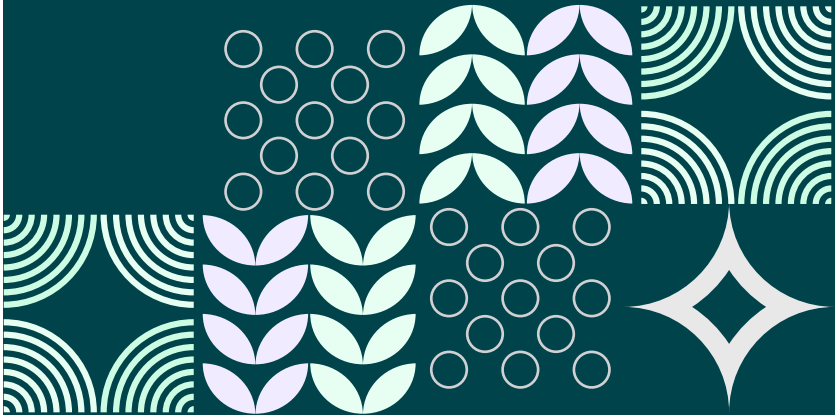Protect our environment, honor our diversity, and treat everyone with dignity.

L

Leadership

Lead by example, thinking and acting with agility.

Services and solutions

At Virtusa, we don't just provide solutions and services; we combine logic, creativity, and curiosity with building, solving, and creating. Every day, we help clients engage with new technology paradigms, creatively building solutions that solve their most pressing business challenges, helping them move to the forefront of their industry.

At a high-level, our services cover: consulting & design, engineering & automation, and analysis & optimization. Detailed information on our service offerings is available on our website, www.virtusa.com.

We operate in an industry that sees constant change due to the emergence of new technologies. Our service offerings incorporate emerging technologies where they align with our business strategy. Most recently, we introduced a line of sustainability service offerings and generative AI services along with Global AI Lab, also known as the AI & Data Lab. These innovations are powered by Virtusa Helio—a suite of platform-powered advisory and engineering services designed to accelerate enterprise adoption of generative and agentic AI through modular solutions, prebuilt agents, and responsible automation.

Consult & design
Engineering from within to create your perfect-fit solution

Engineer & automate
Building a seamless experience from the inside out

Analyze & optimize
Uncovering your true challenges to optimize

Sustainability service offerings

Our sustainability service offerings support our clients' transition to a low-carbon economy aligned to a 1.5C world.

Regulatory and compliance reporting: Enhance Environmental, Social, and Governance (ESG) transparency and compliance with data-driven solutions, accelerators, and expert consulting.

Decarbonization: Support businesses in measuring, managing, and reducing carbon emissions across operations and supply chains with advanced analytics.

Climate and nature risk: Help organizations assess and mitigate climate risks to strengthen resilience and align with sustainability goals.

Sustainable product development: Drive innovation by helping businesses to develop and adopt sustainable products, services, and responsible investments.

Global AI lab

Global AI Lab is a multi-year global Strategic Collaboration Agreement (SCA) with Amazon Web Services (AWS). This venture aims to help customers migrate their data to the cloud faster and improve their IT services by integrating AI, machine learning (ML), and generative AI technologies.

AWS and Virtusa's multi-disciplinary experts guide customers to formulate business strategies, create migration and ML operational roadmaps, optimize cloud migration, and set up a modernized platform for continuous data and ML operations. Additionally, they provide data and ML operations training to guide customers to help them overcome technical readiness concerns.

This support, combined with an AI/ML Managed Services Offering, simplifies and speeds up our customers' AI/ML and GenAI usage.

AI-native services

Virtusa's Helio is a modular, platform-powered suite of advisory and engineering services that helps organizations turn AI ambition into enterprise-wide impact, unlocking value and enabling new experiences. Combining domain-tuned AI agents, reusable automation components, and a modular architecture, Virtusa Helio helps enterprises move from AI ideation to production with a structured, value-driven approach.

IMAGINE — Imagine new ways of working, processes, and experiences with AI-first thinking.

ORGANIZE — Establish guidelines, build foundations, and set up governance for responsible adoption.

CREATE — Build and deploy AI-first processes and experiences across workflows.

REALIZE — Execute, observe, measure, and improve AI in production.

Our clients

We serve clients across North America, Europe, Asia Pacific, and the Middle East. During the fiscal year that ended on March 31, 2025, 75% of our revenue was generated in North America, 14% in Europe, and 11% in the rest of the world.

Supplier base

We have a large supplier base (approximately 2,637 suppliers in FY25) that provides goods and services to support our operations across the following categories—workplace and facilities, transport, IT and telecommunications, food services, and security services. We engage with our suppliers on sustainability through multiple channels. For detailed information on our supply chain, see "Supply chain engagement" on page 67.

Employees and other workers

[GRI: 2-7, 2-8]

For employee details, see "People data" on page 101.
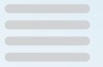
Sustainability governance

Role of the highest governance body in overseeing the management of impacts

[GRI: 2-12, 2-14; TCFD: Governance]

Virtusa's Sustainability Committee supports the company's sustainability commitments, including its response to climate change. Overseen by the board of directors and composed of company officers and corporate leadership, it drives the integration of sustainability into business strategy and leads the development, implementation, and communication of sustainability initiatives. It is the ultimate decision-maker for the company's sustainability programs and policies.

Responsibilities of the Sustainability Committee

Assist company leadership in:

- Embedding sustainability into business strategy
- Developing, implementing, and monitoring sustainability policies and initiatives
- Overseeing sustainability communications and timely disclosures to stakeholders
- Monitoring sustainability progress and enhancing the organization's understanding of sustainability

Support company climate change response by:

- Reviewing and guiding strategy, plans of action, risk policies, budgets, and business plans
- Setting and monitoring performance objectives
- Overseeing major capital expenditures, acquisitions, and divestitures
- Tracking progress against climate goals and targets, including SBTi commitments
- Assessing climate-related risks and opportunities

```
                    Sustainability
                    Committee

    Audit Committee
    Chairperson
    (Board Director)

Executive Director   Chief Financial   Chief People   Compliance        Global Head of
and CEO              Officer           Officer        Officer and       Sustainability and
                                                      General Counsel   Facilities
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Fig. 1 Virtusa climate oversight hierarchy

The Sustainability Committee monitors progress on sustainability goals through quarterly updates. In addition, our parent company, EQT AB, actively guides our climate change program and overall sustainability strategy. For instance, one of EQT AB's annual KPIs is to ensure each portfolio company has a sustainability champion on its board, with training provided to reinforce accountability. EQT AB also collaborates and guides Virtusa on key areas, including:

1. Purchase of EACs/RECs

2. Virtusa's sustainability objective, goals, strategies, and measures (OGM)

3. Virtusa's sustainability service offerings

4. Progress against our SBTi targets in line with EQT AB's commitment to have 100% of its portfolio SBTs validated by 2030—10 years ahead of the SBTi requirement.

In FY24, the committee approved Virtusa's GHG emissions targets, which were submitted to the SBTi for validation. In FY25, it endorsed updates to the sustainability OGSM, which was formulated in FY22 and revised in FY25 following the achievement of most FY22 goals.

Delegation of responsibility for managing impacts

[GRI: 2-13]

While our Sustainability Committee has the highest level of responsibility for assessing and managing our sustainability strategy, the executive team members on the committee are tasked with implementing specific aspects of the sustainability program. In addition, they provide updates to the board and the Sustainability Committee quarterly or when important matters arise.

Board of Director ▶ Sustainability Committee ▶ Executive team ▶ Cross-functional teams
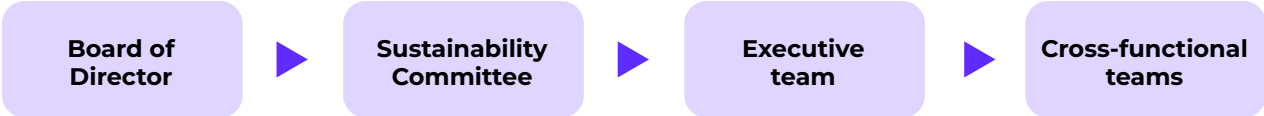
Nitesh Banga
Executive Director and CEO

As a member of the board-level Sustainability Committee, the Executive Director and CEO is responsible for integrating Virtusa's sustainability commitments into the overall business strategy and meeting the company's sustainability communications targets. For example, the CEO approved Virtusa's endorsement of the CEO Water Mandate, reinforcing our commitment to sustainable water management. The CEO also attends to climate-related matters, including assessing risks and opportunities.

Amit Bajoria
Chief Financial Officer

The CFO oversees Virtusa's climate strategy, including reviewing and approving emissions reduction and energy efficiency targets. One of the CFO's responsibilities is to address climate-related risks and opportunities within the organization. This involves working closely with cross-functional teams to develop mitigation and adaptation strategies that align with the environmental sustainability goals. By doing so, the CFO ensures that Virtusa successfully addresses the challenges of climate change while simultaneously driving value creation and managing risks. For instance, in FY24, he approved renewable energy investments for our Navalur campus. In FY24 and FY25, he facilitated the purchase of energy attribute certificates (EACs)/renewable energy certificates (RECs) for our facilities globally.

Lori Mullane
Chief People Officer

Chief People Officer: The CPO leads the global human resources (HR) function and is responsible for talent management, including labor practices and diversity initiatives. Regional and functional HR leaders are accountable for local implementation of the initiatives.

Paul Tutun
Compliance Officer/General Counsel

Compliance Officer/General Counsel: The officer manages the ethics and compliance program, and approves sustainability disclosures, including the CDP response and annual sustainability report.

Denver De Zylva
Global Head of Sustainability and Facilities

Global Head Of Sustainability And Facilities: Reporting to the CFO, the global sustainability head drives the company's climate strategy, including target setting, environmental footprint reduction, and internal/external stakeholder communication. He provides quarterly updates to the CFO, the board and the Sustainability Committee on Virtusa's climate strategy and sustainability performance. He oversees Virtusa's SBTi Net-Zero achievement plans, implemented by the regional facilities teams. The facilities teams also ensure compliance with ISO 14001 and ISO 50001 certifications. Beyond internal governance, the global head of sustainability and facilities also plays an active role in value chain engagement, engaging clients, investors, and other stakeholders, and supporting private and public partnerships. For example, he represents Virtusa on the UN Global Compact Network Sri Lanka board and serves as a board advisor to its Water and Ocean Stewardship working group. He also contributes to shaping the IT industry's ESG strategy in Sri Lanka as part of the Sri Lanka Association of Software and Service Companies (SLASSCOM) Board and ESG committee.

Strategy, policies, and practices

Our sustainability framework

[GRI: 2-24]

Our sustainability strategy and policy commitments are embedded in a framework built around seven core areas. The framework was developed through stakeholder engagement to reflect the issues that are most material to us and our stakeholders. The framework guides our business strategy by highlighting our sustainability priorities. We obtain certifications where relevant such as ISO 14001 for environmental management and ISO 27001 for information security. If areas are not certified, we align with the standards and practices such certifications would require. Each core area is supported by robust policies and training for employees, and other stakeholders if relevant.

To help understand how our efforts contribute to global priorities, we have mapped each of the UN Sustainable Development Goals (SDGs) to the most relevant core area.

ESG	Area	Framework/guidance	SDGs
E	Environment	ISO 14001:2015 Environmental management Systems ISO 50001:2018 Energy Management Systems ISO 14064 Guidance (Greenhouse gases) ISO 14007:2019 Guidance on Environmental Management Greenhouse Gas Protocol LEED (Leadership in Energy and Environmental Design)	6 CLEAN WATER AND SANITATION / 7 AFFORDABLE AND CLEAN ENERGY / 12 RESPONSIBLE CONSUMPTION AND PRODUCTION / 13 CLIMATE ACTION
E **S**	Health/safety facility management	ISO 45001:2018 Occupational Health & Safety Management ISO 41001:2018 Facility Management 5S Methodology	3 GOOD HEALTH AND WELL-BEING / 8 DECENT WORK AND ECONOMIC GROWTH
S **G**	Business continuity management	ISO 22301:2019 Business Continuity Management System	8 DECENT WORK AND ECONOMIC GROWTH
S **G**	Information security and data privacy	ISO 27001:2022 Information Security Management System ISO 27701:2019 Privacy Information Management System General Data Protection Regulation (GDPR) (EU)	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
S **G**	Human rights, labor standards, and diversity	SA 8000 Guidance Modern Slavery Act 2015 (UK) Equality Act 2010 (UK) UN Convention on the Rights of Persons with Disabilities (UNCRPD) UN Guiding Principles on Business and Human Rights	4 QUALITY EDUCATION / 5 GENDER EQUALITY / 8 DECENT WORK AND ECONOMIC GROWTH
S **G**	Anti-bribery and corruption	Foreign Corrupt Practices Act 1977 Bribery Act 2010 (UK) ISO 37000:2021 Guidance on Governance of Organizations	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
E **S**	Corporate engagement and social impact, corporate social responsibility (CSR)	ISO 26000 Guidance on Social Responsibility Companies Act 2013 section 135 (India)	17 PARTNERSHIPS FOR THE GOALS / 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE / 15 LIFE ON LAND / 17 PARTNERSHIPS FOR THE GOALS

Certifications

- **ISO 14001: 2015**
  17 (93%) technology centers in Australia, India, Singapore, Sri Lanka, the U.K., and the U.S. are certified.
- **ISO 45001: 2018**
  17 (93%) technology centers in Australia, India, Singapore, Sri Lanka, the U.K., and the U.S. are certified
- **ISO 41001: 2018**
  11 (89%) technology centers in India and Sri Lanka are certified.
- **ISO 22301: 2019**
  14 (90%) technology centers in India, Sri Lanka, Sweden, the U.K., and the U.S. are certified.
- **ISO 27001: 2022**
  18 (93%) technology centers in India, Mexico, Poland, Singapore, Sri Lanka, Sweden, and the U.S. are certified.
- **ISO 50001: 2018**
  3 (51%) technology centers in India (Hyderabad campus and Capital, and Navalur) are certified.
- **ISO 27701: 2019**
  15 (91%) technology centers in India, Singapore, Sri Lanka, Sweden, and the U.S. are certified.

Legend:

E Environment   **S** Social   **G** Governance

Policy commitments

[GRI: 2-23]

We have established policies to ensure responsible business conduct. These policies are reviewed annually and are updated to reflect international instruments and standards, industry best practices, and external expert input where required. The relevant functional team is responsible for each policy and implements it through procedures and training across the organization.

Policies	Intergovernmental instruments	Approved by	Links
Artificial Intelligence (AI) Security Policy	Not applicable	Senior Vice President – IT	Internal policy
Artificial Intelligence (AI) Usage Policy	Not applicable	Senior Vice President – IT	Internal policy
Business Continuity Management Policy	Not applicable	Chief Risk Officer	Internal policy
Code Of Business Conduct And Ethics	Not applicable	Board	https://www.virtusa.com/about/corporate-compliance
Energy Policy	Not applicable	Global Head of Sustainability and Facilities	Internal policy
Enterprise Data Privacy Policy	Not applicable	Chief Risk Officer	Internal policy
Environment, Health And Safety Policy	Not applicable	Sustainability Committee	https://www.virtusa.com/about/corporate-compliance
Environmental Responsibility Policy	Precautionary approach		
Equal Employment Opportunity Policy	Not applicable	Vice President – HR	Internal policy
Foreign Corrupt Practices Act Policy	Not applicable	General Counsel and Compliance Officer	Internal policy
Grievance Policy	Not applicable	Senior Vice President – HR	Internal policy
Harassment-Free Workplace Policy	Not applicable		

Policies	Intergovernmental instruments	Approved by	Links
Human Rights Policy	• UN Universal Declaration of Human Rights • ILO Declarations on the Fundamental Principles and Rights at Work • ILO Minimum Age Convention No. 138 • The 10 Principles of the UN Global Compact • UN Guiding Principles on Business and Human Rights	Sustainability Committee	https://www.virtusa.com/about/corporate-compliance
Information Security Management Policy	Not applicable	Chief Executive Officer	Internal policy
Modern Anti-Slavery And Human Trafficking Policy	Not applicable	Vice President – Human Resources	Internal policy
Modern Slavery Act Statement	Not applicable	Vice President – Human Resources	https://www.virtusa.com/about/corporate-compliance
Plastics Policy	Not applicable	Global Head of Sustainability and Facilities	https://www.virtusa.com/about/corporate-compliance
Procurement Policy	Not applicable	Vice President – Finance	Internal policy
Social Responsibility Policy	Not applicable	Sustainability Committee	https://www.virtusa.com/about/corporate-compliance
Supplier Code Of Conduct	• Bill of Rights • ILO Declarations on the Fundamental Principles and Rights at Work • ILO Minimum Age Convention No. 138	Sustainability Committee	https://www.virtusa.com/about/corporate-compliance
Sustainability Policy	Not applicable	Sustainability Committee	https://www.virtusa.com/about/corporate-compliance
U.K. Anti-Corruption Policy (Bribery Act 2010)	Not applicable	General Counsel and Compliance Officer	Internal policy

Communication of commitments to employees [GRI: 2-24, 205-2]

We make all policies accessible to employees through **emPower,** our internal policies portal.
To ensure awareness and compliance, we also provide employees with training on key corporate policies:

Code of business conduct and ethics	As part of onboarding, all employees and contractors complete mandatory training on Virtusa's code of business and ethics (the Code), which covers critical areas like anti-bribery, anti-corruption, conflict of interest, and legal compliance. All employees and contractors are also required to sign an acknowledgment document stating they have read and understood the Code. Furthermore, 5% of hand-picked team members, including management and those working with third parties undergo annual recertification. Apart from the mandatory training, employees who interact with the government or perform finance, procurement, human resources, or business functions are also regularly trained on the latest practices in corruption, bribery, and associated risks. They are familiarized with the company's anti-corruption policy and mechanisms to report misconduct. The Board is involved in the development of the Code and serves as the final authority for its review and approval.
Information security	All new employees undergo Virtusa's Security First information security training and assessment, which is repeated annually. In addition, specific team members complete the cybersecurity awareness training and role-based privacy training, as required. In addition, employees are kept updated on information security best practices via emails, internal portal, and awareness sessions. Periodic phishing simulations are conducted to evaluate awareness, with follow-up training for those who respond to the simulated attempts.
Data privacy	All new employees undergo data privacy training and assessment, which is repeated annually. Employees are kept abreast of latest data privacy best practices through various modes of communication.
Artificial intelligence (AI) security	We aim to train all employees on AI security with specialized training for those directly involved in AI development and operations.
Secure software development	Our technical teams including developers and testers are trained on secure software development, so they can build products with minimal risk of security breaches.
Anti-harassment	All employees complete mandatory anti-harassment training through the Code of Conduct training and Prevention of Sexual Harassment training.
Environment, health, and safety	All new employees undergo Safety First training, which is refreshed annually. The training covers ergonomics, health and well-being, emergency preparedness and fire safety, climate action and energy conservation, and waste reduction and sorting.

For information on completion rates for mandatory training, see .

Processes to remediate negative impacts and reporting mechanisms

[GRI: 2-16, 2-25, 2-26]

We are committed to building a secure and supportive workplace, where employees and stakeholders can share work-related concerns or report violations without the fear of retaliation. These concerns include issues with ethics and compliance, potential violation of the Code, HR, and company processes.

They can use any of the following avenues to seek guidance or report concerns:

- **Direct reporting:** Line manager, human resource business partner, or leadership team members
- **Hotline (anonymous, available globally):** U.S./domestic 1-844-403-4964, international 402-999-0449
- **Mail:** Addressed to the Compliance Officer, c/o Virtusa Corporation, 132 Turnpike Road, Suite 300, Southborough, MA 01772, USA
- **Online:** Encrypted web form https://www.openboard.info/VRTU/ or corporate compliance page on company website https://www.virtusa.com/about/corporate-compliance

- **Other methods:** Virtusa's general counsel and compliance officer, audit committee of the board of directors (for accounting, internal controls, or auditing concerns)

We keep employees informed about the confidential hotline as part of our annual ethics and compliance communication. Reports made are kept anonymous and handled with confidentiality, subject to applicable laws and regulations.

The General Counsel, who also serves as the Compliance Officer, oversees concerns submitted via online tools and hotline, which are also accessible to the audit committee. The Counsel reviews and investigates matters engaging external advisors as needed. Accounting-related issues are escalated to the audit committee chairperson. The General Counsel provides the audit committee with quarterly updates on handling hotline complaints.

Virtusa takes allegations of discrimination and harassment seriously. Our HR team handles such matters as per our harassment-free workplace

policies, initiating timely and impartial investigations, prioritizing confidentiality within reason. Prompt corrective action is taken against misconduct. It may involve disciplinary measures such as termination of employment if required.

The company does not tolerate retaliation against anyone who, in good faith, raises concerns or reports misconduct, discrimination, or harassment. Retaliators may face disciplinary action, including possible termination. Employees experiencing retaliation are encouraged to report it to the HR, General Counsel/Compliance Officer, or a member of Virtusa's executive leadership team.

See "Governance data" on page 104" for breakdowns of whistleblower reports.

Stakeholder engagement

[GRI: 2-29]

Engaging with stakeholders helps us understand and address material issues effectively. For us, stakeholders are groups that our operations can influence and that, in turn, can affect us. We identify and classify stakeholders based on impact, influence, legitimacy, and urgency. These attributes guide the nature, frequency, and depth of our engagement activities. Our stakeholder groups include clients, investors, employees, academia, suppliers, governments, non-governmental organizations (NGOs), and trade associations. Among these clients, investors, and employees have the most significant impact on our operations. The following table outlines representative engagement channels used across stakeholder groups:

Stakeholder	Engagement mode
Clients	• Client visits and meetings • Feedback surveys (Client level, account-level and project-level) • Client-initiated audits • Sustainability ratings schemes • Sustainability report
Investors	• Investor portal (listing financial information and relative announcements

Stakeholder	Engagement mode
Employees	• Surveys (e.g., onboarding, five-month, and exit) • Internal support group framework • Open-door policy • Employee pulse checks • Social media
Academia	• Centers of excellence • Curriculum development and advice • Internship program • Career guidance and awareness • Mentoring for Final-year university projects • Industrial visits/career fairs • Social media and media interactions

Stakeholder	Engagement mode
Suppliers	• Supplier Code of Conduct • Sustainability assessment • Supplier survey • Supplier awareness sessions • Media interactions
Governments	• Sustainability associations memberships • Joint sustainability initiatives with the Virtusa Foundation • Media interactions
NGOs and trade associations	• Media interactions • Sustainability conferences and public forums • Trade associations memberships • Surveys • Community outreach programs through the Virtusa Foundation

Client engagement

Clients are one of our most significant stakeholders and play an integral role in shaping our sustainability program. Account managers lead this engagement, building strong relationships and working closely with clients and service delivery teams to address needs. Clients contribute to improving our business with their ideas, experiences and insights which we incorporate. We engage with clients and investors on sustainability matters through Requests for Information (RFI) and questionnaires from independent raters such as CDP and EcoVadis. In FY25, we engaged 48% of our client base via these channels. Between FY20 and FY24, we saw requests for CDP submissions increase by 533%.

We seek regular client feedback on our services through independent third-party surveys (conversational and written). Negative responses trigger corrective action plans that resolve identified issues. Periodic client audits allow us to review policies and processes and meet statutory, regulatory, and client expectations.us to review our policies and processes to determine whether they meet client expectations.

Talent engagement

[GRI: 2-30, 402-1]

Virtusa's people strategy is centered around recruiting, enabling, and retaining the best talent across the world. Employee engagement is integral to this approach, helping us optimize individual potential and foster a culture of collaboration. We seek employee feedback through periodic mobile-enabled, AI-powered surveys, including pulse-check surveys, onboarding surveys, five-month surveys, 18-month surveys, and exit surveys. Employees also get an opportunity to interact with the organization's leaders through regional, local, and account levels updates and town halls. Digital platforms like RAVE and Viva Engage enable real-time recognition, idea sharing and peer-to-peer collaboration and transparency.

Virtusa respects the right to freedom of association and supports collective bargaining agreements (CBAs) in accordance with local regulations. Currently, only our Spain-based workforce is covered by CBAs. In other places, open communication channels such as our open-door policy and regular surveys, help maintain constructive relationships consistent with the nature of professional IT services.

We also ensure advance notice of operational changes in compliance with local laws.

Reporting practices

Entities included in sustainability reporting and material topics

[GRI: 2-2, 3-1, 3-2, 3-3]

Virtusa manages its business as a single operating segment. Accordingly, disclosures on economic performance, labor practices, human rights, governance and ethics, data privacy and information security, and corporate social responsibility apply to all Virtusa entities. Environmental data covers all physical offices across North America, Europe, Asia, Australia, and New Zealand, including offices added through BRIGHT and ITMAGINATION Sp. z o.o. acquisitions in FY24. Data from Factor Creative LLC is excluded as it continues to operate as a separate entity. In 2025, Virtusa acquired Mav3rik and Sincera Technologies; their data will be incorporated in the 2025/26 report.

Topics in the sustainability report are based on an annual materiality assessment to determine the most important topics to stakeholders. Based on this assessment, we developed a materiality matrix, highlighting the issues most important for us and our stakeholders. Requests for proposals, investor questionnaires, and certification audits, over the last few years have revealed an increased interest in cybersecurity and data privacy, human rights, climate change, diversity, health and safety, environmental impact of products and services, and supply chain management. These, therefore, carry more weightage in the FY25 materiality matrix.

The complete list of topics deemed material to Virtusa based on the FY25 assessment is shared after the materiality matrix.

The materiality matrix 2025
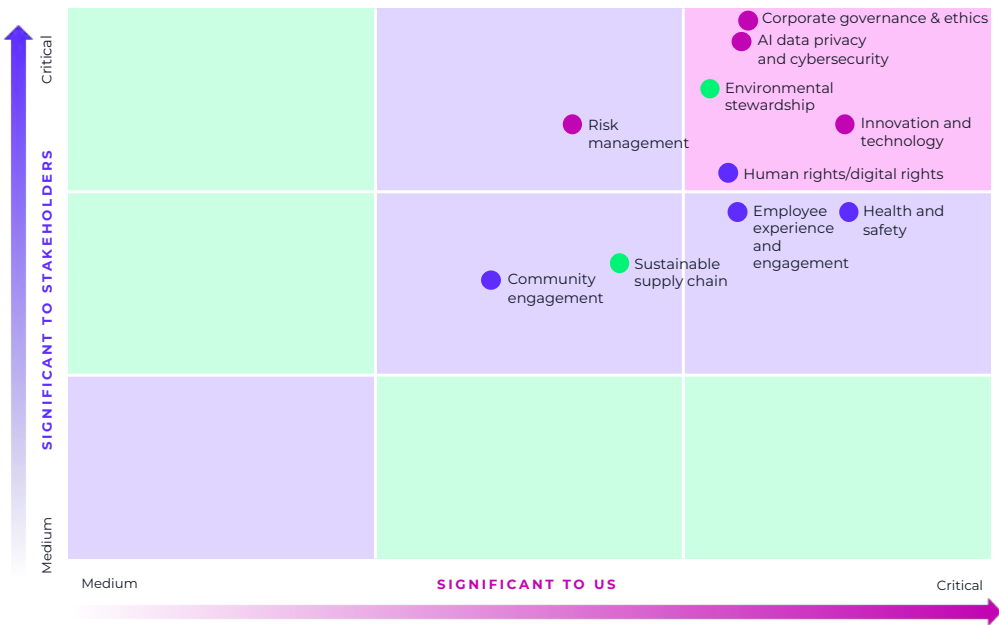
Key: ● Environment ● Social ● Governance

Note: The matrix consolidates detailed topics under broader categories for clarity.

Topics material to Virtusa - FY25 assessment

Environmental stewardship

- Climate change
- Operational footprint (energy, water, waste)
- Biodiversity
- Environmental impact of products and services
- Environmental conservation

Sustainable supply chain

- ESG risk reduction
- Procurement practices
- Supply chain engagement

Health and safety

- OHS risk management
- Employee health and wellness

Human rights/digital rights

- Child labor
- Forced or compulsory labor
- Modern slavery and human trafficking

Community engagement

- Social impact and community investments

Employee experience and engagement

- Talent attraction and retention
- Training and education
- Equal opportunity, diversity and inclusion

Corporate governance and ethics

- Governance and ESG management
- Business ethics: anti-corruption, anti-competitive behavior
- Compliance and regulations
- Stakeholder engagement
- Public policy

Innovation and technology

- R&D and innovation
- Customer satisfaction

AI, data privacy and cybersecurity

- Cybersecurity and data protection
- Data privacy
- AI security and governance

Risk management

- Business continuity management

Note: We have made every effort to deliver a comprehensive sustainability report in FY25 covering the dimensions, scope, and boundary relevant to the reporting period.

Restatements of information

[GRI: 2-4]

The following restatements apply to our 2023-24 Sustainability Report.

- Page 19: Approver for the Modern Slavery Act Statement is incorrectly given as Global Head of Sustainability And Facilities. The correct approver is Vice President – HR.
- Page 92: In the Waste diverted from disposal (in kilograms) table, note the following with regards to paper issued data:
  - FY24: Data provided reflects waste generated and not just paper issued for printing.
  - FY23-FY20: Data provided reflects paper issued for printing.
  - In the current report, we have revised the "paper issued" to "waste generated" for all reported years as this term more accurately reflects waste data.
- Page 92: Graph name should be "Waste diverted from disposal."
- Page 94: In the previous reports, column headings in the Employee Engagement table were labeled in fiscal years (FY). In the current report, we have revised the headings to calendar years to align with the Great Place to Work survey cycle (e.g., 2024, 2023, 2022).

External assurance

[GRI: 2-5]

Since 2022, we have been obtaining external assurance of our sustainability report to ensure accuracy and transparency.

We disclose progress in line with the following frameworks:

- Global Reporting Initiative (GRI)—in accordance (page 124 - 135)
- Sustainability Accounting Standards Board (SASB) standards for Software & Information Technology (IT) Services (page 117 - 120)
- Task Force on Climate-related Financial Disclosures (TCFD) recommendations (pages 77 - 91)

The report is externally assured by Messrs. Ernst and Young.

Environment

Our strategy and approach

[TCFD: Metrics and targets]

We are committed to the Precautionary Principle, as outlined in the Rio Declaration, and focus on continually minimizing the environmental impact of our operations and services. Our efforts to reduce our ecological footprint and comply with all regulations are guided by our Environmental Responsibility Policy and our Environment, Health and Safety (EHS) Policy.

Environmental stewardship and sustainability

Virtusa launched its environmental management system in 2008 as a proactive response to climate change. The system is ISO 14001:2015 certified across 17 delivery centers, covering 85% of our workforce.

The mandatory Safety First training program embeds sustainability awareness into our employee learning journey. The EHS training required for all employees at onboarding and annually thereafter, includes modules on environmental protection, energy and water conservation, waste segregation, and sustainable workplace practices. The program helps integrate sustainability principles into day-to-day operations across the organization.

The sections that follow describe our management approach to environmental impacts. For performance data and data computational methods, see. "Sustainability databook" on page 92.

Emissions and energy reduction

[GRI: 302-5]

We focus our GHG emissions reduction efforts on areas where we can have the most significant impact. Our strategy includes:

- Investing in energy efficiency and renewable energy (RE) projects
- Migrating to the cloud and reducing data center footprint
- Promoting sustainable travel options.

FY25 highlights

- 93% energy sourced from renewables, including 1,781.47 MWh generated through onsite solar installations at our campuses in India.
- 86% reduction in total Scope 1 & 2 market-based GHG emissions year-over-year.
- 11,503.349 GJ of reduction in energy consumption between FY24 and FY25.
- 51% water recycled across operations.
- LEED Platinum certification (Operations + Maintenance) for three of our facilities.

Energy-efficient buildings

We have developed guidelines that define energy and resource efficiency standards for all office spaces and new build-outs. In FY25, we continued investing in improving the energy management of our buildings. For instance, at our Hyderabad campus, we replaced 9-year-old Variable Refrigerant Flow (VRF) units in the HVAC system with energy-efficient ones to save an estimated 2,677 kWh per month or 32,120 kWh a year.

Three large campuses, accounting for 51% of our real estate, are certified under ISO 50001—Energy Management. In addition, we obtained LEED Platinum certification (Operations + Maintenance) for our Navalur and Thane facilities, joining the previous-year certified Hyderabad Campus. This brings our LEED-certified real estate to 79%.

Renewable energy (RE)

To achieve our target of sourcing 100% energy from renewable sources by 2030, we increased our consumption of renewables through onsite solar installations, power purchase agreements (PPAs), EACs/RECs, and green tariffs for our offices. While we invest in onsite renewables and RE power purchase agreements for owned campuses in India, for offices in leased premises, we rely on EACs/RECs.

Energy-efficient IT devices

We use energy-efficient office equipment. Our procurement guidelines for IT hardware mandate that all devices, including laptops, servers, endpoints, and networks, comply with the Electronic Product Environmental Assessment Tool (EPEAT) ecolabel standards set by the Global Electronics Council (GEC). All IT equipment is rated EPEAT™ Gold, ENERGY STAR®—version 8.0 for laptops and version 6.1 for desktops.

Responsible travel

We take several measures to enable responsible travel and reduce our emissions:

- Installation of 23 EV chargers across India and Sri Lanka.
- Carpooling and bikepooling that avoided approx. 3,329 $MtCO_2$ and about 265 $MtCO_2$, respectively.
- Increased use of electric vehicles (EVs), which represent 48% of all supplier-sourced transport.

Water efficiency

[GRI: 303-1, 303-2; SASB: TC-SI-130a.2]

Virtusa's operations are not water-intensive, as we are a digital engineering and consulting company. However, we recognize the importance of responsible water use, mainly since 74% of our operations are located in water-stressed regions (FY25 analysis). Our operations do not significantly impact water sources, as none of our facilities are in designated protected areas or regions of high biodiversity value. Water sources with total dissolved solids (TDS) below 1,000 mg/L are considered freshwater.

We mainly use water for drinking, hygiene, cooling towers, and landscaping. Freshwater is used only for cooling towers at our Navalur campus, while our Hyderabad campuses use air-cooled chillers.

Strategies for water management include:

- Retrofitting with sensor taps
- Sewage treatment plants (STPs)
- Reverse osmosis purification
- Rainwater harvesting

Most of our leased facilities use STPs, while some, such as Colombo, discharge wastewater into municipal sewer systems. At our three campuses in Hyderabad and Navalur, wastewater is treated in STPs and reused for flushing and landscaping. In FY25, we expanded our existing rainwater harvesting pit capacity of 612.49 kiloliters (kL) by adding a 10kL rectangular pit. We also operate reverse osmosis plants that purify drinking water at two campuses, and in FY25, we upgraded one system from 500 LPH to 750 LPH.

Through initiatives like these, we aim to make our Hyderabad and Navalur campuses zero-discharge facilities. In FY25, we recycled 32,540 kiloliters of water, accounting for 51% of total consumption. We continue to prioritize water management, given our large operational footprint in India, a region facing severe water stress due to climate change.

Water scenario analysis

We conducted a comprehensive water scenario analysis using the Aqueduct Water Risk Atlas, part of the World Resources Institute's Aqueduct Platform. The Atlas provides high-resolution, catchment-level data on physical, regulatory, and reputational water risks, including floods, droughts, and water stress. It enabled us to assess and prioritize locations with the highest exposure to water-related risks across our global real estate portfolio.

To understand how water availability may affect our operations, we modeled three scenarios:

- Optimistic (SSP1 RCP2.6)
- Business as Usual (SSP3 RCP7.0)
- Pessimistic (SSP5 RCP8.5)

Waste management

[GRI: 306-2]

We have set up processes to responsibly manage all kinds of waste across our operations, working with local authorities where required. In India and Sri Lanka, electronic waste (e-waste), paper, and plastic are recycled by a certified vendor. We use a digital platform to monitor and track waste data. It enables responsible recycling and transparent reporting of e-waste and other discarded assets. We also promote responsible consumption: all departments are encouraged to use paperless forms, notifications, and reports; we purchase farmed paper and have adopted a universal printer solution to monitor usage and reduce waste. Furthermore, our campuses in India follow organic waste management practices to further minimize our environmental impact.

Plastics policy

In FY24, we developed a Plastics Policy to complement our broader environmental waste framework. The policy reinforces our commitment to reducing plastic consumption, especially that of single-use plastic.

Data center management

[GRI: 302-4, 302-5; SASB: TC-SI-130a.3]

Over the years, we have followed a focused elimination, modernization, and consolidation strategy for effective and sustainable data center management. This approach has allowed us to centralize shared IT operations and equipment, supporting the storage, processing, and distribution of data and applications for internal and external clients.

We apply the following practices to optimize our data centers:

- **Migrating to cloud:** We were an early adopter of cloud with our 'cloud first' strategy and have migrated 100% of production applications and over 75% of core workloads to the cloud. Beyond servers, we also migrated other supporting security hardware and infrastructure to the cloud. No decommissioning was carried out in FY25, focusing on optimizing digital infrastructure and deepening cloud adoption. Migrating workloads from on-premise servers to energy-efficient cloud environments helped us avoid 107.85 MTCO$_2$e.

- **Consolidating data centers:** We optimized resource use by consolidating data centers and reducing our reliance on devices with a high-energy footprint such as servers and HVAC units.

- **Replacing legacy hardware:** We modernized 95% of legacy systems, replacing end-of-sale/end-of-life (EOS/EOL) devices, such as servers and HVAC units across data centers and implementing an energy-efficient infrastructure.

- **Restructuring space:** We continued restructuring data center space to reduce HVAC impact.

- **Reducing physical footprint:** We achieved 100% server infrastructure virtualization and continued reducing hardware network infrastructure through digitalization.

- **Monitoring performance:** We continued to monitor data center performance enabled by 24/7 alert management systems that help identify, repair, and replace faulty hardware

- **Partnering:** We partnered with Schneider Electric to achieve efficient end-to-end power management.

- **Monitoring compliance:** We continuously monitor governance compliance with internal controls, policies, and procedures.

Biodiversity impact

[GRI: 304-3]

In FY24, we conducted a basic city-level assessment using the Integrated Biodiversity Assessment Tool (IBAT) to determine if any of our offices are located near biodiversity-protected areas. The assessment found that we do not have any direct operations that intersect with biodiversity. While Colombo is a Ramsar wetland city, we don't have any offices near wetland parks.

Although biodiversity is not considered to have a high material impact on us, we have invested in multiple biodiversity restoration projects, recognizing the critical role it plays in maintaining the balance of natural ecosystems.

LIFE to Our Forests project

In FY25, we continued to support the LIFE to Our Forest restoration program, a partnership with Biodiversity Sri Lanka, to restore 12 hectares of degraded land in the Kanneliya-Dediyagala Nakiyadeniya forest complex, a UNESCO-designated biosphere reserve. The project entered the second year of its sustenance phase (August 2024 – July 2025), marking a significant milestone in Sri Lanka's efforts to restore tropical rainforest ecosystems through a science-based, community-integrated approach.

Sustenance phase outcomes:

- Cleared invasive Dicranopteris linearis (Kekilla) ferns and replanted native trees in plant mortality areas while carrying out regular weeding and soil nutrient management.
- Maintained an over 80% plant survival rate in established plots, with some trees reaching up to 12 feet in height.
- Improved canopy cover, which supported the return of native pollinator species, including birds and butterflies.
- Conducted awareness programs for local communities and school children, and organized workshops for government officials to strengthen technical capacity in restoration practices.
- Advanced the development of Sri Lanka's first biodiversity credit accrual system, enabling the quantification and financial recognition of ecosystem restoration benefits.

Nature dependence

We used ENCORE, a tool developed by Global Canopy, the UNEP Finance Initiative, and the UN Environment Program World Conservation Monitoring Centre (UNEP-WCMC), to assess our reliance on nature and the impact our activities have on it. The analysis confirmed that, given the nature of our business, we have a very low dependence on natural resources.

Contributions to national and international targets

- United Nations Strategic Plan for Forests 2017-2030
- The Bonn Challenge
- Convention on Biological Diversity (CBD), post-2020 global biodiversity framework
- United Nations Framework Convention on Climate Change (UNFCCC)
- UN Sustainable Development Goals
  - Goal 13: Climate Action
  - Goal 15: Life on Land
  - Goal 17: Partnerships for the Goals
- Nationally determined contributions (NDCs) to the UNFCCC
- National Biodiversity Strategies and Action Plan (NBSAP)

Certifications

Awarded the Preferred by Nature's Ecosystem Restoration Standard in 2024, which comprehensively verifies restoration efforts to ensure they achieve their intended ecological and community benefits. The Standard covers social and environmental criteria, field verification, stakeholder engagement, sustainability, and monitoring.

Water body restoration

We have invested in two water body restoration projects.

The first involves restoring the degraded Ranglal Kunta lake in Hyderabad, India, a vital water source for nearby communities. In FY25, we initiated the project's Phase III, which included:

- Establishing a bioremediation plant
- Desilting the lakebed
- Installing entry gates and fencing
- Constructing a sewage treatment plant
- Landscaping, bund repair, and jungle clearance

The second involves restoring the over 0.6-acre Alli Kulam community-driven pond in Chennai, India, which will help increase the percolation rate and raise the groundwater table.

The projects lead to immediate benefits, such as improved groundwater recharge, and long-term benefits, like better access to clean water, especially during dry months.

Contribution to national and international targets

- UN Sustainable Development Goals
  - Goal 6: Clean Water and Sanitation
  - Goal 11: Sustainable Cities and Communities
  - Goal 13: Climate Action
  - Goal 14: Life Below Water
  - Goal 15: Life on Land
  - Goal 17: Partnerships for the Goals

LIFE to Our Mangroves project

In FY25, Virtusa continued to partner with Biodiversity Sri Lanka for the LIFE to Our Mangroves project, which aims to restore 10 hectares of degraded mangrove forest in the Anavilundawa Ramsar Wetland Sanctuary. Sri Lanka is home to 21 true mangrove species and several mangrove-associated floras, representing one-third of the world's mangrove diversity.

Mangrove ecosystems play a critical role in biodiversity conservation, carbon sequestration, and coastal protection accounting for 10%–15% of global carbon burial services, although they occupy less than 2% of marine environments.

Over the course of FY25, the project achieved the following:

- Accelerated natural regeneration, targeted invasive species removal, and hydrological improvements that enhance natural regrowth.

- Significant natural regeneration in restored plots due to maintenance of over 80% survival rates in planted mangroves.

- Expanded biodiversity records to over 140 bird and 100 butterfly species.

- Launch of Sri Lanka's first climate adaptation plan for a restoration site, integrating socio-economic data collection with strategies that combine traditional knowledge and sustainable livelihoods.

*All interventions were implemented under the guidance of the Department of Wildlife Conservation (DWC) and in line with International Union for Conservation of Nature (IUCN) standards for nature-based solutions.

Contribution to national and international targets

- UN Sustainable Development Goals
  - Goal 1: No Poverty
  - Goal 13: Climate Action
  - Goal 14: Life Below Water
  - Goal 15: Life on Land
  - Goal 17: Partnerships for the Goals
- Nationally determined contributions (NDCs) to the UNFCCC
- Blue Carbon Initiative

International recognition

Life to Our Mangroves contributes to Sri Lanka's goal of increasing mangrove cover by 50% by 2030. The United Nations recognized the country's effort to restore 10,000 hectares of mangroves as a 2024 World Restoration Flagship.

Solar harmony borewells initiative

In FY24, Virtusa installed 10 solar-powered borewells in the Amrabad Tiger Reserve in Telangana, India, to provide a reliable water supply for wildlife in remote forest areas and support the local Chenchu tribal community. The reserve, part of the Nallamala Forest track, is known for its rich biological diversity and is home to Telangana's largest tiger population.

In FY25, Virtusa extended its support by implementing a centralized solar electrification program for 179 houses in Nagerkurnool within the Amrabad Tiger Reserve area.

Contribution to national and international targets

- UN Sustainable Development Goals
  - Goal 12: Responsible Consumption and Production
  - Goal 15: Life on Land
  - Goal 17: Partnerships for the Goals

Awards

Virtusa won the Best Rural Development and Environmental Sustainability Project Award from the Nirmaan Organization

Miyawaki plantation at leading universities in India

In FY24, Virtusa planted over 11,500 native saplings at the Gandhi Institute of Technology and Management (GITAM) and Guru Nanak University in Telangana. Similarly, we planted 5,500 saplings at the KPR Institute of Engineering and Technology and 4,500 at the K.S.R. College of Engineering in Tamil Nadu.

The Miyawaki method, a Japanese afforestation technique, promotes rapid growth, increases biodiversity, and improves soil stability. In FY25, we continued to monitor the progress of these plantations, ensuring their healthy growth and long-term sustainability.

Contribution to national and international targets

- UN Sustainable Development Goals
  - Goal 13: Climate Action
  - Goal 15: Life on Land
  - Goal 17: Partnerships for the Goals

Social

Our strategy and approach

We attract, train, and empower the best talent in the world. Our innovation-led culture encourages employees to be creative and curious, perform meaningful work and build fulfilling careers.

Virtusa creates a positive employee experience that supports individual growth by providing equal opportunities and fostering an inclusive workplace. We emphasize local hiring to build stronger, more diverse communities. As of March 31, 2025, we had 24,940 team members across the business, reflecting a decrease from the previous year.

Our Chief People Officer is ultimately responsible for all labor practices, supported by local HR leaders who ensure consistent standards across geographies. Dedicated teams within each location oversee recruitment, training, career development, compensation, and benefits. They are also responsible for maintaining compliance with employment regulations and addressing policy and procedure violations.

Topics material to our people management strategy include human rights and digital rights, diversity and inclusion, training and skill development, employee experience and engagement, health and safety, and community engagement.
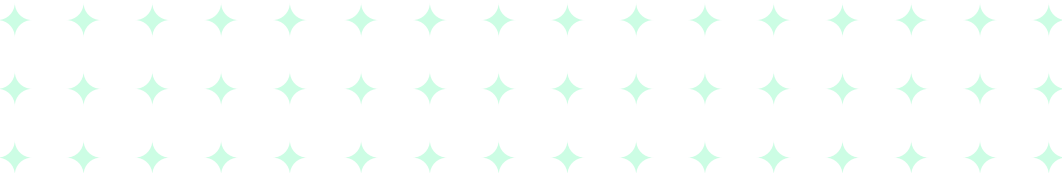
Social strategy focus areas

- Creating inclusive and equal opportunity for all
- Providing reskilling opportunities to equip our workforce for the future
- Investing in employee wellness and safety

Supports UN Sustainable Development Goals

- Goal 4: Quality Education
- Goal 5: Gender Equality
- Goal 8: Decent Work and Economic Growth

Our policies

[GRI: 2-23, 2-24]

Guided by our PIRL values—passion, innovation, respect, and leadership—we uphold a clear governance framework for human rights and equal opportunity. This framework ensures that our hiring, staffing, and career development practices are conducted with fairness, inclusivity, and freedom from bias.

Human rights policy: We are committed to upholding the Universal Declaration of Human Rights and aligning with the UN Guiding Principles on Business and Human Rights (UNGPs) in all applicable aspects of our operations. The policy also outlines whistleblower channels that enable employees and stakeholders to report concerns safely and confidentially.

Equal employment opportunity policy: Our policy prohibits any form of discrimination on the basis of race, color, religion, creed, national origin, ancestry, sex, age, qualified mental or physical disability, sexual orientation, genetic carrier status, veteran or military status, any application for any military service, and other characteristic protected by law. We also have geo-specific policies against discrimination to ensure compliance with legal requirements. All employees complete mandatory training on these policies through the Code of Conduct training and Prevention of Sexual Harassment (POSH) training upon joining, reinforcing our commitment to an inclusive workplace.

Grievance policy and guidelines: These establish clear procedures for reporting and addressing complaints related to discrimination, new workplace practices, and other human rights concerns.

Discrimination and harassment-free workplace policy: We are committed to maintaining a workplace free of discrimination and harassment. We also maintain geo-specific policies for local compliance. India, for instance, has a prevention of sexual harassment policy that applies to all workplaces. In FY19, we updated our Code of Conduct training to include modules on harassment and acceptable workplace behavior.

As a digital engineering services company, we face minimal direct exposure to risks such as child labor, forced and bonded labor, slavery, and human trafficking in our operations. However, we seek to ensure that neither our business nor supply chain is complicit in such practices. Our Human Rights Policy and Supplier Code of Conduct explicitly prohibit such abuses. Since 2017, we have maintained an Anti-Slavery and Human Trafficking Policy that addresses the risk of modern slavery and human trafficking. In line with the UK Modern Slavery Act 2015, we publish an annual Modern Slavery Statement outlining our actions to mitigate these risks across our operations and supply chains. We also sensitize the team about modern slavery. In FY25, over 400 team members from our UK operations were eligible for the training.

Talent management

[GRI: 404-3]

We are committed to delivering a seamless, future-ready employee experience across every stage of the talent journey—from onboarding to career development, performance, and recognition. Our approach integrates digital innovation with continuous feedback to foster a thriving workplace culture. A comprehensive career framework defines our organization's job levels, responsibilities, and required capabilities. It provides employees with clear guidance on progressing their chosen career paths and the skills they need for advancement.

We support competency development through structured mechanisms such as technology service lines and the home manager concept. Each associate is anchored to a home manager who serves as a mentor and career coach, providing guidance beyond their current deployment. This practice ensures continuity, support, and a sense of belonging within the service line. Additionally, guilds foster engagement and knowledge sharing across teams, enabling continuous learning and collaboration.

Elevating the employee experience at Virtusa

Digital onboarding:
Our gamified virtual induction program offers new hires an engaging, immersive experience. Developed in collaboration with TryItOwl, the platform includes self-paced modules, virtual rooms, and interactive quizzes to help employees understand our values, tools and culture. Recruits are introduced to the company culture, values, policies, through a meta-like environment that supports learning at their own pace.

AI-powered HR tools:
We have adopted a suite of AI-enabled tools such as Vericlick, HackerRank, and our AI-chatbot LISA to streamline hiring and employee experience. We use platforms like Edge Mobility for internal job applications and SkillPrism for skills mapping and growth, empowering team members to shape their careers with data-driven insights. The transformation saw an 85% adoption rate within two weeks of rollout.

Rewards and recognition:
Celebrating excellence is part of our culture. We recognize and reward outstanding contributions through structured programs such as Service Excellence and Long Service awards. These initiatives highlight not just tenure, but also individual impact. Leadership Connects and town halls also serve as platforms to acknowledge achievements and share organizational milestones.

All employees undergo regular performance appraisals that inform career development, compensation, and promotions. Our performance philosophy is grounded in our business goals, competency assessments (behavioral and technical), and employee engagement for senior managers. We conduct 360-degree assessments for leadership (managers and above), and the feedback supports individual development plans and promotion decisions. The Harrison Assessment Test helps us assess the behavioral aspects of all leaders at the manager level and above.

Our compensation practices are tailored to the three Ps: Pay for person, pay for position, and pay for performance. We link base salary and our variable pay to individual and company performance. We conduct regular benchmarking to ensure our compensation remains fair and market-aligned.

Compensation is just one way we recognize employees. We offer a holistic rewards package that includes:

- Paid reskilling, education, and development opportunities
- Multiple training programs under the Thrive Leadership and Learning Academy
- Opportunities for stretch roles, job rotations, and direct client engagement
- Open, non-moderated employee communication across all levels of the organization
- High-quality benefits and career growth opportunities

We have a clear policy governing the company component of the bonus program, which is available on our internal portal for easy reference.
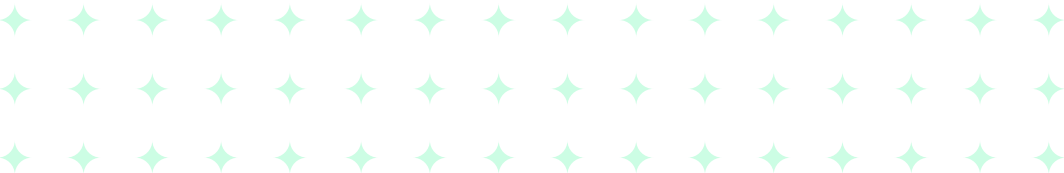
RAVE

RAVE is a 360-degree recognition and appreciation portal that allows employees to thank, recognize, and reward their colleagues' contributions. The platform uses gamification and badges to boost morale and foster a culture of appreciation.

Diversity and inclusion
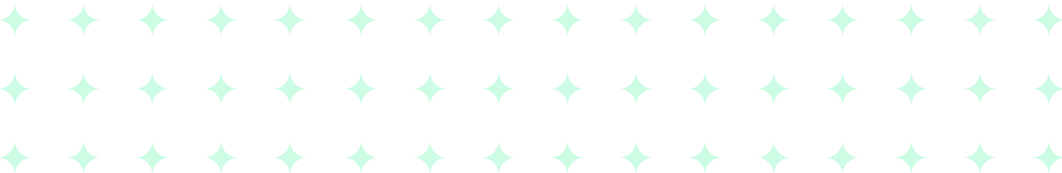
Our diversity strategy is supported by investments in technology and security systems that enable remote work across geographies and social contexts. This approach helps individuals and teams with diverse backgrounds collaborate globally.

The Diversity Council provides governance and strategic direction for our diversity programs, ensuring they align with organizational goals and employee needs. We also support employees through Employee Resource Groups (ERGs), which are voluntary, employee-led communities that bring together individuals with shared interests or experiences.

Accessibility support

We ensure that our digital platforms and office environments meet global accessibility and enablement standards, providing team members with an inclusive and accessible workplace.

All our major digital platforms are certified for accessibility, and we include accessibility as a key criterion when selecting and evaluating new software. The Virtusa Facilities Design and Build Guide mandates accessibility features, such as wheelchair access across our offices and facilities.

Women of Virtusa (WoV)

WoV is an employee resource group that supports women's careers through different stages of life. It offers programs focused on career development, recreation, and work-life balance to help women grow in their careers. WoV is a global initiative with active chapters across geographies.

Virtusa Reskill and Relaunch Program

As part of our Accelerate Action campaign, we launched the Reskill and Relaunch Program, a global initiative designed to help women re-enter the workforce after a career break. The program includes hands-on technical upskilling, professional development, storytelling workshops to build confidence, flexible virtual learning with instructor-led sessions, and industry-recognized certification upon program completion.

Learning and development

[GRI: 404-2]

We are committed to supporting the professional growth of our team members. We align skill development with overall business strategy to enable personalized learning journeys through AI-driven digital tools, diverse formats, and strategic partnerships.

Aligned with our purpose of making experiences better with technology, our strategy is based on the following five dimensions:

Skill cluster: To ensure a role-ready workforce	**Domain 101:** For a deeper understanding of clients' business/industry	**Communication & Organizational Relationship Essentials (CORE):** For developing effective communication skills
Hackathons: For a real-time and hands-on experience	**GenAI Academy:** For skilling genAI-assisted engineers	

We aim to fulfill 75% of positions from within the organization. Towards that, we invest in external licenses, training provider partnerships, certification programs, and domain-specific training to offer a wide range of learning opportunities. We encourage team members to pursue industry certifications and reimburse the cost, with approximately 300 certifications currently covered under our policy. Internal domain certifications are also available across banking, finance, capital markets, insurance, healthcare, wealth management and telecommunication, among others. In FY25, 15,791 members completed 21,061 certifications on a diverse range of topics.

Many of our training sessions are conducted by team members, reflecting our strong learning culture. Employees who volunteer as trainers receive facilitation training and additional recognition. They also get opportunities to lead external tech talks and conduct training sessions for university students.

Our learning and development programs contribute meaningfully to the achievement of UN SDG 4 (Quality Education) and UN SDG 8 (Decent Work and Economic Growth).

The learning and development differentiator

Learning Partner

Each team member is paired with a dedicated Learning Partner--a subject matter expert in the technologies relevant to their role. Learning Partners help team member create personalized learning plans, access curated resources, and accelerate career growth through targeted guidance and support

Learning Experience Platform (LXP)

Launched in FY25, the platform brings all learning journeys under one umbrella and delivers highly personalized learning plans for each team member. The platform provides AI-powered recommendations and single-window access to top-tier learning programs from global learning service providers.

Occupational health and safety

[GRI: 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8]

Virtusa's comprehensive occupational health and safety (OHS) management system is ISO 45001:2018 certified and covers 17 delivery centers, representing 85% of its workforce. It spans all operational aspects, including service delivery, employee welfare, and contractor well-being and applies consistently across remote and on-site work environments.

Our EHS policy outlines our commitment to safeguarding the well-being of employees, contractors and other stakeholders.

Each location has a designated facilities team member to oversee the OHS program in coordination with the EHS committee. Every month, the committee assesses EHS matters, including progress on OHS objectives, and reports outcomes biannually at management review meetings (MRMs).

We engage with contractors through scheduled vendor performance reviews to gather feedback and address OHS-related concerns. Employees and contractors are encouraged to report OHS concerns without fear of retaliation. Incidents and near misses are documented for root cause analysis (RCA), and corrective action.

Channels for reporting OHS concerns

Concerns can be reported to:

- Facilities team or HR partner
- ServiceNow (corporate ticketing tool)
- Corporate social media (Viva Engage)
- Microsoft Teams to connect with appropriate individuals

Hazard Identification and Risk Assessments (HIRA)

As part of our commitment to maintaining a safe work environment, we conduct Hazard Identification and Risk Assessments every six months for all sites, including those with ISO certifications or regulatory requirements.

Risk and incident management

Ergonomics, work-life balance, employee well-being and employee transport are operational risk factors for us.

We conduct OHS risk assessments biannually or as needed such as when changes affect the work area or work patterns. We also undertake biannual internal audits, which are reported to the leadership through management review meetings. We get ourselves recertified every year by an accredited third-party certifying body. Location-specific HR teams record and report OHS-reportable incidents to relevant authorities. The EHS team investigates and documents work-related incidents, accidents, and near misses for root cause analysis and corrective action.

Training on OHS

All new employees undergo EHS training titled Safety First as part of onboarding and are required to renew the certification annually. Team members responsible for implementing health and safety procedures receive additional training and certifications. For example, Emergency Response Team (ERT) members are trained in fire safety and first-aid. Some facilities team members hold certifications from the National Examination Board in Occupational Safety and Health (NEBOSH) and are certified internal and lead auditors for ISO 45001 and ISO 14001.

We also provide periodic health and safety training to contractors, including housekeeping, security, and drivers, in native languages whenever possible. Contractor engagement includes scheduled vendor performance review meetings to gather feedback and address OHS-related concerns.

Employee wellness

We operate in an environment that does not involve construction, hazardous materials, or high-risk activities. All retrofits and repairs are outsourced to licensed professionals in compliance with safety regulations. Medical rooms are available at our larger technology centers in Asia and other select locations. We also maintain partnerships with medical service providers for on-demand and on-site visits.

Work-life balance is important to us. We enable it through initiatives such as flexible work arrangements, insurance, time off, and health and safety awareness. We spread health awareness through emails and workshops on important topics like ergonomics, eye strain, mental health, and noncommunicable diseases. Our HR-led program Wellbeing Wave, reinforces these efforts through emailers, presentations, and health camps.

Recognizing the importance of financial well-being, we also provide opportunities for team members to seek guidance on personal financial management.

Office environment

- Monitoring indoor air quality (IAQ), ambient noise, and lighting levels at offices
- Use of ergonomic best practices
- Nursing rooms and childcare facilities

Work practices

- Flexible work hours and work-from-home policies
- Paid maternity leave
- Disha diversity hiring program for women on a career break
- Mom-to-Mom networking program
- Upskilling program for female employees returning from maternity leave

Leave and time off

- Leave of absence/long-term authorized no pay (on a case-by-case basis)
- Child adoption leave
- Leave for military service
- Leave for dependent care
- Paternity leave as sanctioned by the legal requirements

Medical benefits

- Personal medical and hospitalization insurance
- Life insurance with top-up options
- Parents and in-laws' insurance (employee contributed)
- Awareness sessions, medical and eye check-up clinics, etc.
- Medical consultations and counseling services through telemedicine apps

Wellbeing Wave

Virtusa's HR team organizes Wellbeing Wave, a healthy lifestyle program designed to promote physical and mental wellness. The initiative includes email communications, presentations, and health camps. Through Wellbeing Wave, we encourage team members to prioritize health as a foundation for sustained performance and personal fulfillment.

FY25 highlights

Vision care

On-site eye checkups and eye health awareness programs

Work-life balance

Stress-management and productivity workshops

Breast cancer awareness

Awareness talks and early detection tips

Cholesterol awareness

Education on heart health and heart attack prevention

Medical camps

Physical screenings and preventive consultations

Governance

Ethics and compliance

[GRI: 2-23]

We uphold the highest standards of ethical conduct across our business operations. Guided by our core values—PIRL (passion, innovation, respect, and leadership)—and reinforced a by robust ethics and compliance program, we ensure integrity in every interaction with clients, contractors, and colleagues. Headed by the Compliance Officer, who is also the General Counsel, the program is enforced through our Code of Business Conduct and Ethics, supported by anti-bribery and corruption policies, and whistleblower reporting procedures. These policies apply to all employees, contractors, personnel, and agents across the globe, reflecting our commitment to fairness, transparency, and accountability. At Virtusa, honesty and integrity are foundational to how we operate and lead.

Code of Business Conduct and Ethics and anti-bribery and corruption policies

[GRI: 2-23, 2-24]

Our Code of Business Conduct and Ethics provides a comprehensive framework for integrity and ethical behavior and ensures that team members treat everyone with respect, fairness, and professionalism. Upon joining, all employees, contractors, and directors must acknowledge that they have read and understood the Code and will comply with it.

Our anti-bribery and corruption program is aligned with the U.S. Foreign Corrupt Practices Act (FCPA) and the U.K. Bribery Act 2010. It prohibits bribery, corruption, or money laundering in any form, ensuring compliance with anti-bribery legislation wherever we operate.

To ensure accountability:

- Any employee engaging a third party must conduct due diligence, including a corruption risk assessment.
- Finance and administrative systems are structured to embed anti-corruption controls in all transactions.
- Our internal audit function and external accounting firms test controls regularly, reporting findings to our audit committee each quarter.

For details on complaint handling mechanisms, see

Code of Business Conduct and Ethics

Our Code establishes the ethical standards that guide how we work and interact. It covers:

- Anti-bribery and corruption prevention
- Compliance with laws, rules and regulations
- Money laundering prevention
- Corporate opportunity and conflict of interest
- Stewardship of company assets
- Confidentiality and fair dealing
- Accuracy in record-keeping
- Responsible political contributions
- Transparent public disclosures
- Whistleblower and anonymous reporting procedures

Political contributions

Our Code prohibits political contributions made on behalf of the company unless approved by the Compliance Officer. Directors or employees may not use company funds for contributions to a political candidate or national, state, or local officeholder without the Compliance Officer's approval.

Gifts and entertainment

Entertaining clients and business partners in the ordinary course of business is permitted. However, to prevent conflicts of interest, accepting or giving gifts that could improperly influence business relationships is forbidden. Directors and employees must also comply with applicable laws in their respective jurisdictions regarding business courtesies. Any gift or entertainment for government employees exceeding nominal value requires prior approval from the compliance officer to ensure compliance with local regulations.

Compliance with laws and regulations

[GRI: 2-27, 206-1, 418-1; SASB TC-SI-520a.1]

We embed compliance with all applicable laws and regulations into our risk assessments and due diligence procedures across functions. For instance, environmental initiatives are monitored through our ISO 14001 certification, while similar frameworks guide compliance in information security, data privacy, and health & safety.

During the reporting period, there were no monetary or non-monetary sanctions for non-compliance with laws and regulations related to our business operations, including providing services, anti-competitive behavior, anti-trust, monopoly practices, or environmental regulations. Furthermore, we received no law enforcement requests for user information or encountered significant data breaches, performance issues, service disruptions, or customer downtime.

Governance risk management

[GRI: 205-1, 205-2; SASB: TC-SI-550a.2]

Identifying, assessing, and mitigating risks is critical. Virtusa achieves this through multiple functions, including its Enterprise Risk Management (ERM) program, which evaluates legal, regulatory, reputational, and client-related risks. For climate change-related risks, see the section on TCFD-based disclosures in this report.

Risks are assessed, rated, and monitored based on likelihood and impact. The Chief Risk Officer (CRO) provides quarterly or ad hoc updates to the Chief Financial Officer, who escalates relevant issues to officers, the Audit Committee, or the Board of Directors as appropriate.

Corruption risk assessment

Our Compliance Officer evaluates all factors to determine the due diligence required for any activity or engagement we pursue. We assess corruption risk in line with applicable U.S. and foreign laws, including the FCPA and the U.K. Bribery Act 2010. Considerations include high-risk countries, the size and significance of the engagement, Virtusa's initial involvement with vendors and third parties, and connections to government and government agencies. We perform an annual country risk assessment, classifying each country based on the Transparency International ranking of our locations. We also engage external counsel, accountants, and other advisors to:

- Examine fraud risk
- Conduct vendor background and reference checks
- Scrutinize relationships
- Analyze payment terms
- Assess compliance with employment law

- Evaluate tax implications
- Consider immigration matters
- Perform a general risk assessment
- Maintain ongoing compliance monitoring for existing locations

Virtusa's risk management framework operates across four primary lines of defense:

First line
Business functions
Each function identifies and manages risks within its area of operation.

Second line
Risk assessment program
Nestled under the ERM umbrella, the program helps functions develop a risk library that catalogs key risks, serving as a reference for ongoing risk management.

Third line
Internal audit
Periodic audits test key controls across critical business functions. Findings are sent to Virtusa's Audit Committee.

Fourth line
Independent review
Third-party stakeholders such as independent auditors and government agencies conduct statutory, regulatory, and agency audits to provide additional assurance.

Internal audit reviews

Internal audits assess the adequacy of Virtusa's risk management, control, and governance processes as designed by the management. An independent external accounting firm tests key controls and risk areas and reports its findings to the Audit Committee. Audits cover multiple levels of risk, including entity-level, business-process-level, and fraud risk. The audit program scope includes annual control assessments for financial reporting and selected business processes such as IT, strategy, compliance, HR, finance, sales, and delivery.

- **Business process reviews:**
  The Audit Committee receives quarterly reports summarizing review results, recommendations, and action plans for selected business processes. Monitoring the implementation of action plans demonstrates our commitment to addressing identified gaps or risks.

- **Internal controls over financial reporting:**
  Annual reports detail review results on internal controls related to financial reporting.

Information security risk assessment

Risk management is a core component of our security and operational strategy. We conduct security risk assessments to identify vulnerabilities related to contractual security compliance and other potential data leakage risks. While our enterprise-wide risk management program serves as a baseline, we develop, implement, and document individual risk treatment plans for each function and account, including all associated mitigation actions.

We perform periodic and proactive assessments to prevent risks and document the findings. Assessments are triggered by factors such as internal audit findings, reported incidents, technological changes, threat intelligence, vulnerability scans, and past incident trends.

Risk owners are accountable for risks associated with their assets or processes. They document and enforce information security processes aligned with Virtusa's Information Security Policy and security objectives to protect information assets.

We implement and maintain administrative, physical, and technical safeguards to reasonably protect the confidentiality, integrity, and availability of information we create, receive, maintain, or transmit. We have controls in place such as least privilege access and separation of duties across creation, use, and dissemination of information.

Data privacy risk assessment

The privacy management team conducts annual data protection impact assessments for critical business functions, client accounts, and applications to evaluate privacy controls. The assessments ensure appropriate processing of personal data in compliance with applicable data protection regulations across locations. All changed or new processes and solutions undergo a mandatory privacy impact assessment.

We follow Privacy by Design (PbD) principles, ensuring privacy is the default setting for every new or updated process. The privacy management team reviews and signs off on all changes, with the final approval by the Data Protection Officer. Additionally, the team reviews all processing activities conducted by third parties as part of due diligence to maintain compliance with data protection standards.

Business continuity risk assessment

Our Business Continuity Management System (BCMS), part of our risk management framework, is certified to ISO 22301:2019 - Security and resilience - Business continuity management systems - Requirements.

The BCMS team conducts annual business continuity risk assessments at the company, contract, asset, service, and location levels. The team may conduct additional evaluations during client, external, or internal audits to prevent risks related to people, processes, technology, infrastructure, and services.

Our business continuity plans help ensure critical services continue if business-as-usual (BAU) operations are disrupted. Each risk has an assigned owner accountable for mitigation measures. A crisis response plan covers events such as civil unrest, fires, floods, food poisoning, mass casualties, pandemics, terror attacks, war, active shootings, bomb threats, cyberattacks, critical IT infrastructure failures, power interruptions, mass attrition, nuclear emergencies, tsunamis, and earthquakes.

The plans outline crises management processes and clarify the risk owners' responsibilities. The BCMS team, in consultation with Virtusa leadership and relevant stakeholders, invokes and revokes the appropriate crisis response measures. The team tests all scenarios periodically to validate effectiveness and enable continual improvement.

A security-first culture

[SASB: TC-SI-230a.2]

We embed information security into our organizational DNA through a structured framework built on leadership commitment, clear policies, and continuous awareness. Cultivating a strong security culture requires sustained communication, visible leadership support, and proactive reinforcement. Executive leadership drives security initiatives, while designated security champions ensure alignment at the functional level. We clearly define security policies, make them accessible, and support them with ongoing, role-specific training.

We integrate security into daily operations through secure development practices and proactive planning. Our no-blame culture encourages incident reporting via accessible channels, and we reinforce secure behaviour through recognition, rewards, and gamification. We continuously refine this approach by monitoring incidents, training participation, and policy adherence, ensuring that security remains a shared responsibility and a part of our daily work life.

No instances of client data breaches or loss with material impact occurred during the period ending March 31, 2025.

Information Security Forum (ISF)

The Information Security Forum (ISF) serves as the apex body for overseeing the implementation of the Information Security Management System (ISMS). Chaired by the Chief Information Officer (CIO), the ISF brings together key stakeholders, including the Chief Information Security Officer (CISO), Business Information Security Officers (BISO), business heads, Compliance Officer/General Counsel, Data Protection Officer (DPO), and leaders of shared service functions. The ISF meets annually to review the ISMS's effectiveness, suitability, and adequacy. Its agenda also covers open high-risk issues, major security incidents from the past year, mitigation actions, and best practice recommendations. Technological advancements, business landscape changes, strategic priorities, and evolving regulations inform the ISF's recommendations, ensuring our security posture remains dynamic and resilient.

Information security

Responsibility

- Chief Information Security Officer (CISO)
- Business Information Security Officer (BISO)
- Information Security Forum (ISF)

Certifications and audits

- ISO 27001: 2022 - Information Security Management System
- SOC 1 and SOC 2 (entity level) - Security, availability, processing integrity and confidentiality principles
- Health Information Trust Alliance (HITRUST) certification for healthcare SBU
- National Institute of Standards and Technology (NIST) alignment
- Client-specific payment card industry data security standards (PCI DSS)-certified environments
- Additional client-specific requirements

Information security management system and governance framework

Virtusa's ISMS is built on industry-leading practices and globally recognized standards, including ISO 27001, HITRUST, SOC 1 & 2, CIS Benchmarks, National Institute of Standards and Technology (NIST), and client-specific security requirements.

Account Security Framework (ASF)

Identify
Classify accounts based on risks

Design
Analyze and capture client security requirements and implement appropriate controls

ASF

Assess
Review compliance with client security requirements

Govern
Monitor compliance with client security requirements and address identified issues controls
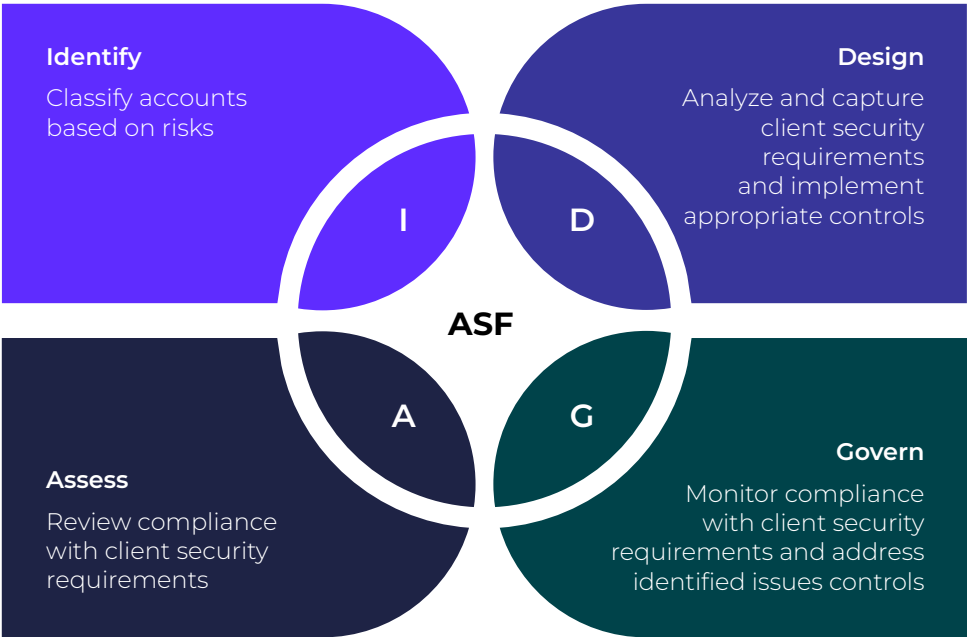
This framework strengthens our ability to maintain a resilient, adaptive, and client-aligned security posture across diverse engagements.

To embed security into business operations, our Account Security Framework (ASF) provides a structured approach to tailoring information security governance and controls at the account level, based on client commitments and business risks. The ASF ensures that:

- Security requirements and risks are identified early.
- Controls are customized per account, avoiding a one-size-fits-all approach.
- Governance models are defined to monitor and review security regularly.
- Access controls, encryption, and audit trails are considered during system design.
- Security measures align with information classification, business value, and risk impact.

Our 'defense in depth' strategy involves deploying layered security measures across infrastructure, processes, and people. Recognizing that no single control is sufficient, this approach reinforces protection at multiple levels to safeguard data and systems.

Our governance framework is anchored in three lines of defense:

First line

Business and process owners

They take responsibility for risks within their domains, including risk-based decision-making and the design and execution of controls.

Second line

Business Information Security Organization (BISO)

It provides independent oversight, specialized expertise, and process rigor to strengthen and monitor risk management practices.

Third line

Security Assurance Team (SAT)

It independently validates the effectiveness of controls and processes, with reporting that guides functional leaders in addressing identified gaps.

Data privacy

[SASB: TC-SI-230a.2]

We maintain a robust global privacy program led by the DPO, who is part of the legal and strategy function. The DPO oversees data privacy, governance, and compliance, supported by a dedicated privacy management team and a cross-functional privacy working group. The group includes key stakeholders from information security, legal, human resources, and other business functions. The DPO also serves as the primary point of contact for data subjects and regulatory authorities

Our privacy practices are guided by Website Privacy Statements, covering data collected from corporate website and facilities visitors, clients, employment candidates, and suppliers. The Enterprise Data Privacy Policy provides detailed guidance on managing personal data, while the Global Workforce Privacy Notice governs data collected from employees, contractors, and other staff members. A documented data breach management procedure defines roles, responsibilities, breach identification and reporting, severity assessment, impact analysis, and stakeholder actions.

The privacy management team monitors OneTrust DataGuidance subscribed platform for updates and new regulations to keep the privacy regulatory baselining framework current.

Our global privacy program is accredited with the TRUSTe Enterprise Privacy certificate from TrustArc and is ISO 27701:2019 Privacy Information Management System certified. In addition, we review privacy controls annually as part of our ISO 27001 certification, HITRUST, and SOC 2 attestation, in adherence to international standard requirements. We align our privacy practices with the NIST Risk Management Framework, conducting annual assessments and validations to ensure compliance and effectiveness.

Data privacy

Responsibility:
Data Protection Officer (DPO)

Certifications and audits:

- ISO 27701:2019 (Privacy Information Management System)
- TRUSTe Enterprise Privacy Certificate
- Aligns with the NIST Risk Management Framework

Management commitment and governance

- Leadership commitment
- Data Protection Officer
- Privacy working group
- Data privacy governance framework
- Measure and report
- Privacy certifications

Regulatory compliance

- On-going monitoring of regulatory compliance landscape
- International data transfers
- Client contractual and obligations review

Privacy program controls

- Personal data inventory
- Privacy risk assessments
- Third-party risk reviews
- Privacy awareness and training
- Transfer impact assessments
- Organizational and technical security safeguards

Privacy policies and strategy

- Privacy statement, notices, and consent
- Records of processing activities
- Data retention and disposal
- Supplier data processing addendums, SCCs, and BAA
- Privacy by Design
- Data subject access requests
- Data breach management

Artificial intelligence security

In FY25, we formulated governance structures and policies to ensure responsible use of Artificial Intelligence (AI). The CISO oversees AI security while the AI Governance Committee manages broader governance. The committee includes representatives from key business units such as IT, security, legal, and ethics, and is responsible for overseeing AI initiatives, ensuring policy compliance, and addressing ethical concerns. Additionally, an AI Ethics Review Board assesses and approves high-risk AI projects.

AI security

Responsibility:

- Chief Information Security Officer (CISO)
- AI Governance Committee
- AI Ethics Review Board

AI Security Policy

The AI Security Policy establishes a framework for the secure development, deployment, and operation of AI systems. It safeguards the confidentiality, integrity, and availability of AI systems and associated data while promoting ethical and responsible AI use. Key aspects of the policy include:

- Data protection and privacy
- AI model security
- Access control, monitoring, logging
- Incident response
- Responsible AI and ethical use
- Third-party and vendor management
- Training and awareness
- Compliance with relevant directives
- Risk topology of AI systems.
- Human oversight procedures for high-stakes AI decisions and clear system-human role delineation

AI Usage Policy

The policy defines the acceptable use of AI technologies and outlines employee obligations when developing AI models and applications. Its primary objective is to protect sensitive information and prevent misuse by AI tools. It includes:

- **Verification of output:** Ensure AI-generated content is accurate, lawful, and free from bias or copyright violations.
- **Transparency:** Maintain clarity about using AI in organizational operations and communications.
- **Third-party risk management:** Safeguard data shared with third parties for AI use, ensuring compliance with contractual and legal obligations.

The policy applies to using AI systems, including internal, third party, and publicly available systems. As per the policy, users must proactively ensure compliance with copyright regulations and other applicable legal and ethical standards when utilizing AI. This includes respecting intellectual property rights, adhering to data privacy laws, and maintaining the integrity and security of the information these systems process.

Measures to ensure information security and data privacy

[SASB: TC-SI-230a.2, TC-SI-550a.2]

| Security risk management | External penetration program | Data loss prevention | Software compliance | Periodic auditing | Vendor seurity risk management |
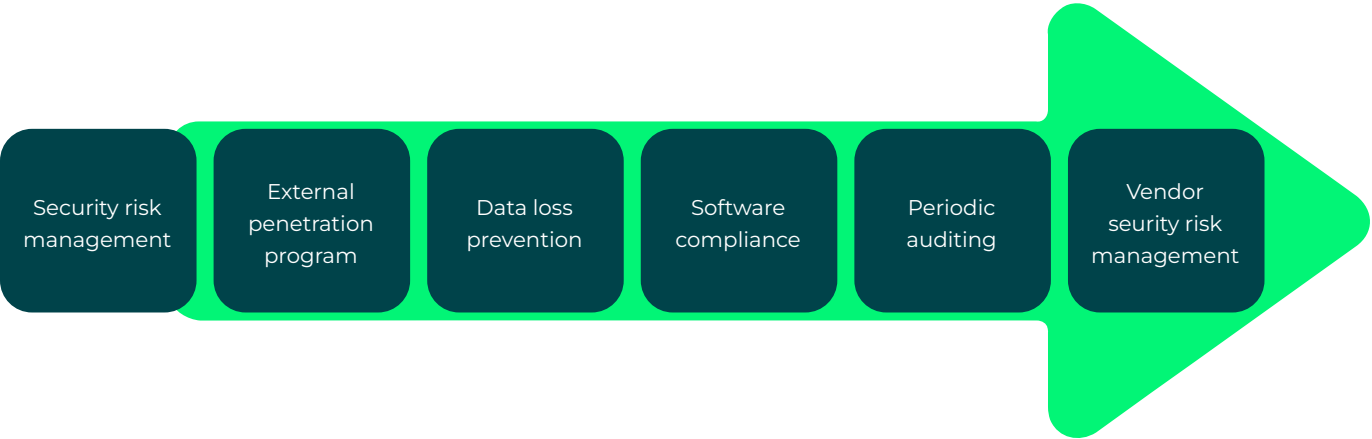
Security risk management

We maintain a robust security risk management framework to identify, assess, and address information security (InfoSec) and cyber risks. The framework aligns with industry-leading standards, including ISO/IEC 27001 and NIST, guiding the management and mitigation of security threats. We protect sensitive information and maintain system integrity by proactively addressing potential risks. The framework includes regular security assessments, incident response planning, and ongoing employee training, ensuring a comprehensive and effective approach to managing security.

External penetration program

Our penetration testing program is governed by the Threat Assessment Policy and Threat Assessment Procedure and administered by the office of the CISO. Qualified service providers conduct external penetration tests annually. The providers rotate periodically to optimize program effectiveness. The program assures that our external infrastructure is hardened to industry standards and that the safeguards remain effective.

Data loss prevention

We implemented industry-standard data loss prevention (DLP) solutions to safeguard business-critical information, including client data, financial information, personally identifiable information (PII), and personal health information PHI), from unauthorized disclosure.

The DLP program is jointly administered by the CISO office and the information technology team, ensuring coordinated oversight and enforcement.

Software compliance

We maintain a robust software compliance framework aligned with ISO/IEC 19770-1. An independent consulting firm periodically evaluates our compliance to ensure adherence to licensing, usage, and regulatory requirements.

Periodic auditing

Our Security Assurance Team (SAT) conducts periodic IT infrastructure and information security framework audits based on assessed risks and specific requests. SAT submits reports to the head of enterprise cloud and infrastructure services to enable timely corrective actions and presents the overall security posture and the critical security metrics to the board.

Vendor security risk management

Our Vendor Security Risk Management Policy defines the security obligations, controls, and best practices vendors must adhere to when providing services to our organization. All vendors undergo the vendor lifecycle management process and are periodically audited to ensure compliance with our security framework, reinforcing our commitment to a secure and resilient vendor ecosystem.

Components of vendor security risk management

Vendor life cycle management	Categorizing vendor engagements	Security assessment and compliance	Ongoing audits and reviews
Our vendor management team, part of the finance function, oversees the end-to-end vendor life cycle—from onboarding and due diligence to monitoring and offboarding.	Vendor engagements are classified as high, medium, or low risk, depending on their level of access to company data hosting environments. Each category comes with specific compliance requirements that vendors must demonstrate before and during engagement.	The vendor security risk management team assesses vendor information and their cybersecurity practices. Vendors are also required to sign information security addendums outlining mandatory security safeguards and obligations.	We conduct periodic audits and reviews through the duration of our relationship with a vendor. Doing this ensures continued adherence to our vendor security risk management framework, reinforcing our commitment to maintaining a secure vendor ecosystem.

Business continuity management system

Virtusa maintains a robust BCMS certified against ISO 22301:2019 (Security and resilience—business continuity management systems). The BCMS is continually strengthened through alignment with leading standards and best practices, including ISO 22301:2019, ISO 27001, ISO 45001, ISO 41000, HITRUST, and NIST, as well as client-specific contractual requirements.

A dedicated team of trained and certified professionals manages the BCMS under the supervision of the BCM head, who reports to the CRO. The BCMS team collaborates with stakeholders from internal functions and delivery unit to ensure alignment, preparedness, and continuous improvement. The BCM forum, consisting of officers and leaders from all internal services and delivery, oversees the program at the organizational level. It maintains comprehensive plans and processes for business continuity, disaster recovery, and crisis management in accordance with ISO 22301 requirements. These safeguards ensure operational resilience, protect stakeholder interests, and enable uninterrupted delivery of services even in the face of disruptions.

Business continuity management

Responsibility:

- Chief Risk Officer (CRO)
- Business Continuity Management Head

Certification:

- ISO 22301:2019 (Security and resilience— business continuity management systems).

Our board

Governance structure and composition

[GRI: 2-9, 2-11, 2-17, 405-1]

Virtusa's board of directors is responsible for establishing internal controls and a corporate governance structure. This includes oversight of the company's risk management and the implementation of governance policies and adherence to the Code of Business Conduct and Ethics. Risk oversight is exercised primarily through a structured management reporting process. The board receives regular reports from senior management on material risks across operational, financial, legal, regulatory, sustainability, strategic and reputational areas, as well as prioritization of such risks.

The board also reviews management recommendations and associated timelines to identify and assess the severity and prioritization of enterprise risks and guide mitigation actions. In line with their respective charters, the standing committees of the board represent a key element of Virtusa's enterprise risk management framework.

Committees of the board of directors

The board of directors has two standing committees: The Audit, Risk and Finance Committee (Audit Committee) and the Nomination and Remuneration Committee (NRC). Both committees operate under the oversight and strategic direction of the full board and report directly to it.

Audit, Risk and Finance Committee (Audit Committee)

- Focuses on risks and issues related to accounting, internal controls, financial and tax reporting, and cybersecurity
- Monitors compliance with legal and regulatory requirements and oversees overall risk management, including conflicts of interest, related-person transactions, and adherence to ethical conduct standards

Nomination and Remuneration Committee (NRC)

- Identifies and monitors risks and issues related to executive compensation policies and practices
- Makes recommendations to the board on the hiring, assessment, promotion, and compensation of executive officers, as well as the compensation and composition of the board of directors

Composition of the board

As of March 31, 2025, Virtusa's board of directors comprised eight directors reflecting a diverse and inclusive composition: 13% female, and 87% from racial and ethnic minorities. The breakup is as follows:

- One executive, non-independent director
- One non-executive, non-independent director
- Four non-executive, non-independent directors (sponsor and investor representatives)
- One non-executive, independent director
- One non-executive, independent board chair

Nomination and selection of the highest governance body

[GRI: 2-10]

The board of directors is responsible for selecting its members. The NRC leads the nomination and selection process, identifying potential candidates in consultation with strategic advisors as needed. Once candidates are identified, the NRC reviews their qualifications and recommends prospective director candidates for consideration by the board.

In identifying prospective director candidates, the NRC may consider relevant facts and circumstances it deems appropriate or advisable, including the candidate's skills, depth and breadth of business experience, background characteristics, independence, and the current needs of the board. The board retains the ultimate authority to appoint a director or fill any vacancy.

While we do not have a formal diversity policy for the board, the NRC may consider whether a candidate would contribute to a diverse mix of board members as part of its evaluation process. Profiles of our directors are available on our company website: https://www.virtusa.com/board-of-directors.

Conflicts of interest

[GRI: 2-15]

Please refer to the Conflicts of Interest section of our Code of Business Conduct and Ethics, available on our website: https://www.virtusa.com/about/corporate-compliance.

For disclosures related to other board memberships held by our board of directors, please see their profiles on our company website: https://www.virtusa.com/board-of-directors.

Collective knowledge of the highest governance body

[GRI: 2-17]

Our board's composition reflects a balanced mix of knowledge, skills, expertise, and diversity to support our business strategy. Director profiles are available on our company website: https://www.virtusa.com/board-of-directors.

Our investor, EQT AB, brings relevant expertise and actively guides our climate change program and sustainability strategy. For example, one of EQT AB's annual KPIs is to ensure its portfolio companies have a sustainability champion on their board and provide relevant training to ensure accountability. EQT AB also oversees climate competency on our board. In addition, the board receives guidance on climate-related matters from our independent director, who serves as the chairperson of the Sustainability Committee.

Remuneration policies and process

[GRI: 2-19, 2-20, 2-21]

The NRC is responsible for establishing and administering the policies governing executive compensation. The NRC reviews all compensation components for our executive officers, including base salaries, annual bonuses, and equity incentives. Our executive compensation program is designed to attract, retain, and motivate leadership talent by rewarding performance and contributions to company success. Emphasis is on pay-for-performance results, which reward our executives when the company achieves specific financial and business goals or creates shareholder value. Executive compensation is reduced when the company cannot meet the objectives.

The NRC conducts an annual review and approval of corporate goals and objectives relevant to executive compensation, evaluates executive performance against those goals and objectives, and recommends compensation levels to the board of directors for approval.

Our executive compensation program contains a mix of base salary, short-term incentive awards, and long-term incentives, creating a competitive package for our executive management team. The NRC uses its judgment and experience to determine the appropriate compensation mix for each executive officer. When evaluating the compensation, the NRC considers several factors, including company performance, market competitiveness, historical compensation, and total rewards or bonuses. The NRC also receives input from the CEO regarding the compensation of his direct reports.

The NRC reviews and approves director compensation annually. Executive officers do not receive additional compensation for board service; directors affiliated with our sponsor do not receive separate compensation for their board roles.

Supply chain engagement

Supply chain engagement

[GRI: 2-24, 204-1, 205-2, 308-1, 414-1]

We partner with suppliers who share our commitment to sustainability and support our net-zero ambitions. Our policies and processes are designed to minimize sustainability risks across our supply chain. For example, our Procurement Policy incorporates net-zero expectations for suppliers to strengthen accountability and transparency. In FY25, we used a leading sustainability ratings platform to engage our top 200 suppliers by spend. The platform enables suppliers to directly report emissions from the products and services provided to us and includes a carbon module that allows us to monitor our supplier carbon emissions and track their contributions to our SBTi targets. In FY25, we hosted a kick-off webinar to educate selected suppliers on our sustainability expectations and targets.

We engage with our supply chain partners right at the start of our journey together to ensure that all new suppliers meet Virtusa's sustainability and ethical standards. All new vendors, except government entities, tax authorities, and those with approved exceptions, are required to register on our supplier portal at https://www.virtusa.com/suppliers. At onboarding, suppliers must confirm adherence to applicable laws and regulations, including those on ethics and labor, by accepting our key relevant policies like the Supplier Data Privacy Policy Addendum, the Anti-Corruption and Anti-bribery Policy, the Information Security Policy, and the Supplier Code of Conduct. As a result, nearly all targeted suppliers have contracts that include ethics and compliance clauses, reinforcing our commitment to responsible sourcing.

In FY25, 83% of suppliers were onboarded through the supplier portal, ensuring consistent application of these standards across our supply base. The balance, which includes government entities, tax authorities, and other special cases, were registered directly by our procurement team as per norm. Beyond onboarding, we engage with suppliers and contractors to strengthen the procurement process, identify and assess potential risks and hazards, including those related to environment and health and safety.

As a policy, we build relationships with local suppliers unless a supplier is unable to meet required service levels. (Details on our local supplier spending are provided in "Table: Proportion of spending on local suppliers by location" on page 105.) There were no significant changes to our supply chain during the reporting period.

Accountability for implementing our procurement strategy begins with our local and regional procurement teams and ultimately resides with our CFO, ensuring consistent oversight and alignment with our sustainability goals.

Supplier Code of Conduct

This code defines the standards we expect suppliers to uphold across human rights, labor, environmental stewardship, and business ethics. Suppliers are required to abide by all relevant laws and regulations, avoid human rights violations, including child labor, and forced or compulsory labor. They are expected to provide safe working conditions for their employees. We also expect suppliers to demonstrate environmental responsibility and maintain high ethical standards in their business practices.

Our contracts include explicit requirements for compliance with applicable laws and regulations on ethics and labor to reinforce these expectations. For example, as part of our standard onboarding and engagement process, suppliers are asked to confirm their adherence to the U.S. Foreign Corrupt Practices Act (FCPA) when conducting business with Virtusa.

Procurement process and management

At Virtusa, risk assessment is integrated at multiple touchpoints throughout the vendor relationship, beginning with vendor evaluation. Our screening process varies by service or product type and considers factors such as user safety and climate change impact. For example, the IT equipment we source must meet EPEAT standards for energy efficiency.

Virtusa being an IT consulting company, information security and data privacy represent high-risk areas. Accordingly, the vendor registration process includes evaluating adherence to information security, data privacy, and business continuity standards for applicable products and services. Checklists are used to assess risks, with ratings categorized as level low, medium, or high.

Checkpoints during service provision ensure suppliers comply with applicable laws and service-specific regulations. Vendors must ensure that employees working on our behalf are competent and use appropriate health and safety equipment and follow correct procedures. For instance, transport providers undergo vehicle inspections with drivers needing to provide police reports. Similarly, food service providers must submit to public health inspections (PHI) as required.

While on-site audits are limited due to the nature of our business, in some geographies, such as India, applicable suppliers are required to undergo audits on labor practices to ensure compliance with legal requirements such as the Contract Labour (Regulation and Abolition) Act (CLRA), 1970. Experienced external compliance partners conduct these online vendor audits, covering privacy, legal documentation requirements, and workplace conditions such as minimum wage compliance.

Due to the remote work policy that has been in effect for the past few years, many of the contractors were not retained. The last audits conducted in FY25 covered 100% of the 22 eligible suppliers.

Partnerships

Association memberships

[GRI: 2-28]

We associate with global and regional bodies to advance sustainability, strengthen industry collaboration, and contribute to policy and community initiatives.

We are members of:

- American Chamber of Commerce in Sri Lanka
- Biodiversity Sri Lanka (BSL)
- CEO Water Mandate
- Ceylon Chamber of Commerce (CCC)
- Society for Cyberabad Security Council (SCSC)
  - Secretary general since 2019
- National Association of Software and Services Companies (NASSCOM)
- Hyderabad Software Enterprises Association (HYSEA)

- Sri Lanka Association of Software and Service Companies (SLASSCOM)
  - Member of the ESG Committee
- United Nations Global Compact (UNGC) member since 2008
  - Network Australia
  - Network India
  - Network Singapore

- Network Sri Lanka
  - Member of the Steering Committee since 2010
  - Board member since 2011
  - Business and Human Rights Working Group
  - Member of the Climate Emergency Task Force (CETF)
  - Member and board advisor to the water stewardship working group
- Network U.A.E.
- Network U.K.
- Network USA

Partnership highlights for FY25

Biodiversity Sri Lanka (BSL)
As a patron member, Virtusa actively supports BSL initiatives. As such, we continued supporting Phase III of the LIFE to Our Forests program and the LIFE to Our Mangroves project. For information on these projects, see "Biodiversity impact" on page 35.

SLASSCOM ESG committee
As part of the SLASSCOM ESG Committee, Virtusa works to embed sustainability in Sri Lanka's software industry. For example, we developed an ESG Starter Kit, which was rolled out to 300 companies and fed into the ESG industry dashboard, launched in 2025. We also participated in the SLASSCOM CEO Meeting on Sustainability: A catalyst for business growth and innovation. The session highlighted sustainability's significant role in reshaping business strategies and ensuring competitiveness in a rapidly evolving market. We contributed valuable insights during the panel discussion, exploring how businesses can integrate sustainable practices to foster innovation and drive long-term growth.

CEO Water Mandate
In FY25, we continued supporting the CEO Water Mandate in line with our commitment to sustainable water management. For more information, see "CEO Water Mandate" on page 121.

UN Sustainable Development Goals

We are committed to supporting the UN SDGs. We identified goals 3, 5, 8, 12, 13 and 16 as high-priority and goals 4, 6, 7, 9, 15 and 17 as moderate priority based on materiality to our business.

Listed below are the SDGs that are relevant to our reporting.

Sustainable Development Goals	Sections
Goal 3: Good Health and Well-Being	· Occupational health and safety
Goal 4: Quality Education	· Learning and development · Advancing STEM education
Goal 5: Gender Equality	· Diversity and inclusion · People data
Goal 6: Clean Water and Sanitation	· Water · Environmental performance data
Goal 7: Affordable and Clean Energy	· Environmental goals · Environment · Environmental performance data
Goal 8: Decent Work and Economic Growth	· Social · Supply chain engagement · People data
Goal 9: Industry, Innovation, and Infrastructure	· Technology with purpose
Goal 12: Responsible Consumption and Production	· Environmental goals · Waste · Environmental performance data
Goal 13: Climate Action	· Environmental goals · Environment · Environmental performance data
Goal 15: Life on Land	· Biodiversity impact
Goal 16: Peace, Justice and Strong Institutions	· Governance
Goal 17: Partnerships for the Goals	· Partnerships

Technology with purpose

[GRI: 203-1]

The Virtusa Foundation formalizes our corporate social responsibility (CSR) strategy and manages all philanthropic initiatives under one umbrella. Based on our 3Es framework — Education, Environment, and Empowerment — our strategy focuses on:

- Advancing STEM education at the university level and fostering technology incubation through partnerships with academic institutions
- Empowering marginalized communities by enhancing access to education and healthcare
- Conserving sites critical to environmental sustainability, biodiversity, or national heritage
- Leveraging our digital engineering expertise to build technical solutions for non-governmental organizations (NGOs)

Advancing STEM education

We collaborate with academia to support the next generation of technology professionals through a suite of programs that strengthen the industry in the countries where we operate. In India and Sri Lanka, for example, we established Centers of Excellence (CoEs), helped develop STEM curricula, trained faculty, and provided training and mentoring for students. We also offer access to certifications, sponsorships and internships, and organize codefests and hackathons to equip students with practical skills and real-world experience.

Programs at a glance

Higher Education Program (HEP)

Virtusa offers a fully sponsored M.Tech degree program in collaboration with IIT Madras and BITS Pilani, enabling employees to pursue advanced education while working. Participants commit to a two-year tenure post-completion

Highlights
- 100% company-funded tuition
- Over 80 employees enrolled since 2022
- 17 employees graduated as of FY25

Scholarship Program

The program provides need-based support to academically strong students from economically disadvantaged backgrounds.

Highlights
- Scholarships from INR 50,000 to INR 1,00,000
- Over 300 students supported to date

Virtusa-Driven M.Tech Program

Conducted in partnership with seven leading universities, the program blends academic rigor with practical experience through a Virtusa-curated curriculum. Students engage in live industry projects, technical workshops, hackathons, and mentorship sessions. High performers are considered for full-time roles.

Highlights Highlights
- 1,345 students across partner campuses in FY25

Catapult Program

This is Virtusa's talent acceleration initiative targeting BE/B. Tech and master's students graduating in 2025 with citizenship or residency in the U.S., the U.K., or Canada. The program offers structured internships on live projects in India, advanced training, and global career transition opportunities.

Highlights for FY25
- Over 18,000 applications received
- More than 100 candidates evaluated via multi-stage assessments
- 8 finalists deployed internationally with 100% conversion to full-time roles

Jatayu – Virtusa's open talent ideathon

Launched in 2021, Jatayu is a national innovation platform connecting engineering students with Virtusa mentors to solve real-world challenges. The initiative nurtures next-generation problem-solving skills while bridging academic learning with practical application.

Highlights for FY25
- Over 12,000 student registrations
- More than 95 participating colleges

Empowering futures through education

Continuing our support for Rajasinghe Maha Vidyalaya

We have been supporting the school in Colombo for over a decade with school supplies and math lab equipment to promote the holistic development of more than 450 students from economically disadvantaged backgrounds. This long-term engagement reflects our commitment to advancing education and creating meaningful impact in underserved communities. In FY25, Virtusa donated stationery for the annual prize-giving ceremony, marking the third consecutive year of this initiative.

Preserving heritage at Sir Byramjee Jeejeebhoy Parsee Charitable Institution (BJPCI)

Virtusa Foundation funded the restoration of the 134-year-old BJPCI in Mumbai, earning the UNESCO Asia-Pacific Award of Merit for Cultural Heritage Conservation in FY25. The project preserved key architectural features while ensuring the school remains a functional learning space.

Serving over 1,500 students annually, the institution has provided affordable education since 1890. This initiative reflects our commitment to combining educational access with cultural preservation. It also reinforces our belief in creating long-term impact through sustainable community development.

Empowering education at Lady Willingdon School

We helped renovate the Lady Willingdon Higher Secondary School in Chennai in partnership with the Government of Tamil Nadu. We donated 554 sports uniforms and built over 6,600 sq. ft. of advanced science laboratories, complete with essential equipment and classrooms for Biology, Chemistry, and Physics. We also built 4,600 sq. ft. of kitchen and dining space and funded the Project Management Consultancy (PMC) charges—covering expert oversight of renovation activities—to aid in restoring the school's heritage building.

Community initiatives across the United States

Our offices across the U.S. organized November food drives, collecting canned goods for local food banks—including contributions to Catholic Charities in New Jersey.

We also held toy drives in December to gather new, unused toys to donate to the Toys for Tots program.

A detailed breakdown of additional community engagement projects conducted during the reporting period is available in the "Sustainability databook" on page 92.

Disclosures based on TCFD framework

[GRI 201-2]

This section details our responses to the Task Force on Climate-Related Financial Disclosures (TCFD) framework for fiscal year 2025 (ending March 31, 2025). Information in this section is based on Virtusa's 2025 CDP Climate Change response and specific sections of our FY25 Sustainability Report and Climate Transition Plan.

This disclosure also serves as the official submission for compliance with the California Climate-Related Financial Risk Act (HSC 38533).

Governance

a. Describe the board's oversight of climate-related risks and opportunities.

Effective board-level governance is critical for integrating climate strategy into the core of corporate decision-making and ensuring Virtusa's long-term resilience. Virtusa's board of directors oversees the governance of climate-related matters through the Sustainability Committee. This committee acts as the ultimate decision-making body for the sustainability program and policies and includes two board directors–the Chief Executive Officer (CEO) and the Audit Committee Chairperson–along with key executive team members: Chief Financial Officer (CFO), Chief People Officer (CPO), Compliance Officer/General Counsel, and Global Head of Sustainability and Facilities.

The board is guided on climate change through our independent director on the board and the chairperson of the Sustainability Committee.

The Sustainability Committee's purpose is to support Virtusa's sustainability commitments, including our response to climate change. It is responsible for overseeing and managing the embedment of sustainability into our business strategy and the approval of sustainability-related communications. The Sustainability Committee is responsible for the approval of the sustainability objectives, goals, strategies, and measures (OGSM) that set out our sustainability strategy, which was initially formulated in FY22 and updated in FY25 post achievement of most of the goals set out in FY22. In FY24, the committee signed off on Virtusa's Science Based Targets initiative (SBTi) GHG emissions targets, which were submitted to SBTi for approval.

The committee meets every quarter to review progress on sustainability initiatives and discuss upcoming strategies. Sustainability strategy is a scheduled agenda item in board meetings at least annually, with more frequent updates provided as needed to ensure timely oversight.

Apart from the Sustainability Committee, our investor, EQT AB, actively provides guidance on our climate change program and sustainability strategy. As EQT is compliant with Article 6 of the EU SFDR, which requires integration of sustainability risks into investment decision-making and public disclosure of these processes. The fund's governance structure includes climate-related risk oversight, which cascades to our Board through regular reporting and strategic review. One of the annual KPIs EQT AB tracks is whether a portfolio company has a sustainability champion on the board, and training is provided to ensure accountability. In addition, EQT AB collaborates/provides guidance on the following: (1) Purchase of EACs/RECs, (2) Virtusa's OGSM (objective, goals, strategies, and measures) for our sustainability program, (3) Virtusa's sustainability service offerings, (4) Setting SBTi targets in alignment with EQT AB's commitment to ensuring 100% of the EQT AB portfolio companies will have their own SBTs validated by 2030, 10 years faster than required by SBTi. 5) Hosting sustainability network forums on best practices, regulatory changes and reporting, etc.

b. Describe management's role in assessing and managing climate-related risks and opportunities.

Our executive team is tasked with implementing and integrating climate considerations into all operational and financial planning processes. This distributed ownership model ensures that climate competency and accountability are embedded across key functions.

- **Chief Financial Officer (CFO):** The CFO plays a central role in assessing our climate strategy, approving emissions reduction targets, and managing climate-related financial risks and opportunities. This includes approving investments in renewable energy and overseeing the financial implications of our climate transition plan. He works closely with relevant teams across the company to develop mitigation and adaptation strategies that align with the environmental sustainability goals. By collaborating with various teams, the CFO ensures that Virtusa navigates the complexities of climate change, while simultaneously creating value and managing risks in line with environmental sustainability objectives.

- **Global Head of Sustainability and Facilities:** This role has direct responsibility for managing Virtusa's climate strategy, including target setting, managing our Science Based Targets initiative (SBTi) and Net-Zero plans, reducing our environmental footprint, and engaging with internal and external stakeholders. He reports directly to the CFO and provides quarterly briefings on climate strategy and performance to the Sustainability Committee via consolidated reports. The Global Head of Sustainability and Facilities also plays an active role in value chain engagement where he consistently engages with clients, investors and other stakeholders with a view to future-proof the business by positively impacting our ESG footprint. This includes supporting internal and external activities for public private partnerships.

- **Chief Risk Officer (CRO):** The CRO is responsible for developing and updating our company's risk management system, which is certified under ISO 22301 Business Continuity Management System. The CRO provides quarterly reports to the board on the progress of Virtusa's risk strategy and collaborates with the CFO, internal audit, and business continuity management teams on these processes.

To further drive performance and accountability, these management responsibilities are reinforced by incentive mechanisms tied to the achievement of our climate strategy. Our executive compensation programs are designed to motivate and reward our executive officers' contributions and performance. Emphasis is placed on pay-for-performance results, through the use of short-term and long-term incentives, which reward our executives when we achieve certain financial and business goals, and result in reduced compensation if we do not achieve those goals. Employee incentives are under the purview of our Nomination and Remuneration Committee (NRC), which determines and makes recommendations to the board of directors regarding the compensation of the executive officers, as well as the compensation and composition of the board of directors.

Additional information

Sustainability report:

- Governance
- Board of directors

2025 CDP climate change response:

- (4.1.1) Board-level oversight of environmental issues
- (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.
- (4.3.1) Highest senior management-level positions or committees with responsibility for environmental issues
- (4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues

Strategy

a. Describe the climate related risks and opportunities the organization has identified over the short, medium, and long terms.

In FY25, our scenario analysis was conducted on our primary regions of operations, including APAC, North America, and Europe, using public scenarios published by the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Authority (IEA). We utilized two climate scenarios that aggregate transition and physical variables:

- Taking the green road (low carbon scenario): IPCC RCP 1.9 with SSP 1-1.9; IEA WEO Net Zero Emissions by 2050 (NZE 2050)
- Business as usual (high carbon scenario): IPCC RCP 8.5 with SSP3 7.0; IEA WEO Stated Policies Scenario (STEPS)

We selected IEA NZE and RCP 1.9 with SSP1-1.9 as it focuses on limiting warming to below 1.5C and aligns with the goal of the Paris Agreement. This aligns most closely with our business strategy, as we have committed to reaching Net Zero by 2040. In addition, we feel that aligning our business strategy to these scenarios will provide the best outcomes to formulate business strategy and develop our low carbon transition plan, given the fuel price increases seen in recent years.

STEPS was selected alongside RCP 8.5 to provide a conservative benchmark, illustrating the gap between current policies and the ambitious targets needed for net-zero emissions by 2050. The combination of RCP 8.5 with SSP3-7.0 was chosen because both represent a high-emissions future with significant socio-economic challenges, offering a realistic scenario for assessing climate change impacts in a fragmented world.

A climate-related risk or opportunity is considered substantive if it has the potential for a financial impact of at least 1 million USD on net profit/revenue or affects core areas like employee health/safety, client delivery, or infrastructure/operating margins.

Based on this framework, we have identified the following key climate-related factors that have a substantive impact on our business.
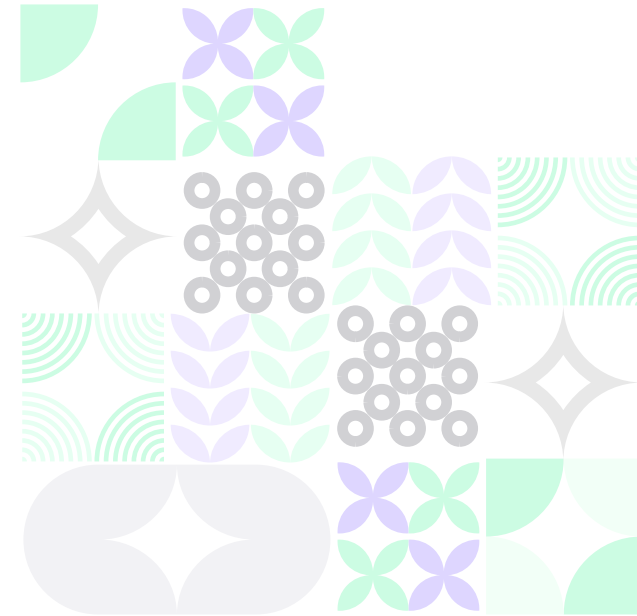
We define the time horizons relevant to our business as:

- **Short-term:** 1–3 years
- **Medium-term:** 3–10 years
- **Long-term:** 10–30 years

Climate related risks

Acute physical risk | Extreme weather events - short-term

Risk type
Physical risk
Value chain stage where the risk occurs
Direct operations and service delivery.
Primary financial effect of the risk
Increased operational costs related to business continuity measures
Likelihood of the risk having an effect within the anticipated time horizon
Somewhat likely
Magnitude
Medium-high

Description of risk

Increased severity of extreme weather events like flooding and cyclones could disrupt operations and internet/telephone services for sustained periods. This may adversely impact business operations, particularly in coastal delivery centers like Chennai, India, and Colombo, Sri Lanka. In the past, both Chennai and Sri Lanka have been affected by floods. Such events can cause downtime to IT/network infrastructure and impact team members and revenue.

Anticipated effect of the risk on the financial position, performance and cash flows

Potential revenue loss due to operational downtime, increased costs for recovery and continuity measures, and possible penalties for delayed client deliverables.

Description of response

- Acute climate risks are managed through Virtusa's Business Continuity Management System (BCMS), which is certified under ISO 22301. BCMS plans define how to recover operations disrupted by physical climate risks like extreme weather. Risk is considered at the company level with advanced planning at contract, asset, and geographic location levels. Site-specific assessments are conducted within the risk management framework. Proactive investment in technology supporting remote work capabilities helps mitigate disruptions and employee safety risks.

- We have proactively invested in technology supporting remote work capabilities to help mitigate disruptions and employee safety risks. Flexible work models reduce employee travel and associated health and safety risks.

Technology risk | Transition to lower emissions technology and products - medium term

Risk type
Transitional risk
Value chain stage where the risk occurs
Direct operations
Primary financial effect of the risk
Increased indirect operating costs
Likelihood of the risk having an effect within the anticipated time horizon
Virtually certain
Magnitude
Medium-high

Description of risk

As we transition to lower emissions technology, Virtusa's increased energy costs and setbacks in sourcing renewable energy lead to greater operating costs, especially for our India and Sri Lanka facilities, which have the largest carbon footprint. There were challenges in sourcing RE in specific regions, such as the state of Telangana, India, where two of our largest campuses are located. Increased operating costs and lack of access to RE would affect our ability to deliver our services to our clients. As a digital services company, we have high reliance on IT equipment. The data centers at our Campuses must be maintained at a certain temperature and humidity 24/7 to reduce the risk of equipment damages.

Anticipated effect of the risk on the financial position, performance and cash flows

Increased energy prices lead to increased operating costs as Virtusa attempts to transition to lower emissions technology. In FY25, electricity costs in India rose 6% to 12.496 INR per unit. Volatile fuel prices further expose us to financial risk, directly impacting energy expenses. Reputational risk arises if we fail to source sufficient renewable energy, jeopardizing our emissions reduction targets and our SBTi Net Zero commitment (approved June 2024). This shortfall could significantly impact investor and client confidence, especially since our parent company requires 100% of portfolio companies to have validated SBTs by 2030.

Description of response

To mitigate the risk of increased operating costs from rising energy prices and an unpredictable renewable energy sourcing market, Virtusa has invested in several initiatives focused on resource and process efficiency.

- Data center optimization and cloud migration: We have reduced our data center footprint by migrating on-premises applications and services to the cloud, significantly lowering our energy consumption and associated emissions. We reduced our hardware footprint by digitalizing server and network infrastructure, achieving 100% virtualization of server infrastructure to reduce our physical footprint. Overall, we have reduced data center real estate space globally by 60%.

- Remote working capability: The majority of Virtusa's workforce has transitioned to remote working over the past 3 years and we have invested around 12.6 million USD to provide all employees with laptops and other work-from-home equipment. We implemented measures to support our remote work infrastructure and reduce the energy footprint of our IT infrastructure and data centers.

- Increased investment in renewable energy: By diversifying our energy sources, we aim to stabilize our energy costs and reduce our dependency on grid-supplied fossil fuels. This strategy enhances our resilience to energy price volatility and regulatory changes related to carbon emissions. To achieve our target of obtaining 100% of our energy from renewable sources by 2030, we have investments in on-site solar, PPA, EACs/RECs, and green tariffs for our offices. In FY25, Virtusa achieved 93% energy consumption through renewable energy sources.

Reputational risk | Increased partner and stakeholder concern or negative partner and stakeholder feedback - medium term

Risk type
Transitional risk
Value chain stage where the risk occurs
Direct operations
Primary financial effect of the risk
Decreased revenues due to reduced demand for products and services
Likelihood of the risk having an effect within the anticipated time horizon
Highly likely
Magnitude
Medium-high

Description of risk

In line with our sustainability objectives, goals, strategies, and measures (OGSM), In January 2023, we committed to the SBTi and submitted Near-Term and Net Zero targets. Failure to meet these public commitments could harm Virtusa's brand, client and investor appeal, and talent acquisition. Clients increasingly seek sustainability data via RFPs and platforms like CDP and EcoVadis, with some embedding sustainability clauses in MSAs. Failure to show leadership in sustainability risks revenue and access to capital.

Anticipated effect of the risk on the financial position, performance and cash flows

In recent years, Virtusa has seen more clients and investors requesting information on our sustainability performance and that we disclose to CDP. Clients who request data from us on sustainability performance accounted for approximately 63% of our revenue in FY25, so failure to show leadership in climate change management could impact our revenue in the short and medium terms (1-10 years).

Description of response

- Sustainability OGSM: To mitigate the risk of increased stakeholder concern regarding our sustainability and climate program, we developed our Sustainability OGSM in 2021, which sets out our sustainability strategy for 2021-2030. This program was also reviewed and updated in 2024. In June 2024, Virtusa received SBTi validation for our targets: a Near-Term Target and a Net Zero Target. We developed our transition plan in FY25, which was published in June 2025.

- Regulatory compliance: As we work to comply with environmental laws and regulations in all areas of operation, we track our compliance requirements through our ISO 14001 management process.

- Sustainability services: In FY24, we enhanced our sustainability service offerings focusing on four main areas: regulatory and compliance reporting, decarbonization, climate and nature risk; and sustainability interventions in products and services. These offerings are based on our winning partnerships within ESG/sustainability, cloud, and data domains and draw from our deep expertise in digital engineering, data, analytics, and regulatory reporting.

- Increase renewable energy: To achieve our target of obtaining 100% of our energy from renewable sources by 2030, we have invested in on-site solar, PPA, RECs, and green tariffs for our offices. In FY25, we achieved 93% energy consumption through renewable energy sources.

Policy and legal risk | Emerging regulations - medium term

Risk type
Transitional risk
Value chain stage where the risk occurs
Direct operations
Primary financial effect of the risk
Increased indirect operating costs
Likelihood of the risk having an effect within the anticipated time horizon
Highly likely
Magnitude
Medium-high

Description of risk

Increasing global focus on climate change is leading to emerging regulations concerning emissions reporting, carbon pricing, and energy efficiency. Examples include potential carbon taxes based on Nationally Determined Contributions (NDCs) in key operating regions like India , mandatory climate disclosures (e.g., California SB-253/SB-261, European Sustainability Reporting Standards - ESRS) , and energy efficiency standards (e.g., India's Energy Conservation Building Code). These regulations could impose direct costs (taxes, compliance) and increase operational complexity. Failure to comply or meet evolving standards could lead to fines, penalties, and reputational damage , especially as clients increasingly incorporate sustainability requirements into contracts.

Anticipated effect of the risk on the financial position, performance and cash flows

Increasing carbon taxes and compliance requirements will raise operational costs, reducing margins and profitability. Additional administrative expenses for tracking and reporting environmental data, as well as responding to client and investor requests, will further strain resources. Failure to proactively monitor regulatory changes across jurisdictions could result in penalties and fines, negatively impacting cash flows and overall financial stability.

Description of response

- To ensure compliance, we monitor the impact of emerging regulations on our operations. This is done through our environmental management system, the ISO 14001 certification process, and by staying updated on industry trends.
- Risks associated with the supply chain are managed by conducting thorough due diligence and ensuring they comply with relevant regulations. Risk assessment is built into multiple touchpoints in the vendor relationship, starting from the vendor assessment stage. For example, while on-site audits are limited due to the nature of our business, in some geographies, such as India, applicable suppliers are required to undergo audits on labor practices to ensure compliance with legal requirements.
- We also conduct an annual supplier sustainability survey, which analyses the sustainability and environmental performance of our tier 1 suppliers. This survey helps inform our sourcing decisions and identify areas of improvement. It considers environmental certification, energy and water management, resource consumption, and emissions management.
- We engage with industry and sustainability associations to keep abreast of sustainability developments in the industry and regulatory landscape.

Climate related opportunities

Resource efficiency | Move to more energy/resource efficient buildings - short term

Value chain stage where the opportunity occurs
Direct operations

Primary financial effect of the opportunity
Reduced indirect (operating) costs

Likelihood of the opportunity having an effect within the anticipated time horizon
Virtually certain

Magnitude
High

Description of opportunity

Virtusa saw a steady increase in energy prices in most locations where we operate. As this trend is expected to continue for at least 3 years, improving resource efficiency in our buildings is a key climate-related opportunity for Virtusa to lower indirect operating costs. Many clients have targets aligned with SBTi and are working to reduce Scope 3 emissions. Thus, reducing our energy use through efficiency measures will improve our emissions reporting to clients and reach our SBTi goals. In June 2024, we received SBTi validation for our Near-Term Target and Net Zero Target. Opportunities include LED lighting, HVAC upgrades, solar installations, cloud migration, and green building certifications (LEED). Initiatives identified through audits (e.g., UK ESOS) and certifications (e.g., LowCarbonSG) guide implementation.

Anticipated effect of the opportunity on the financial position, performance and cash flows

Reduced indirect operating costs through energy efficiency and renewable energy investments.

Strategy to realize opportunity

To realize the opportunity of moving towards more efficient buildings and infrastructure, we have implemented energy savings processes as part of the resource efficiency strategy (since 2008).

1. Virtusa's build-out guide mandates standards for resource efficiency. We adopted LED as our standard lighting, with around 99% of lighting in India and Sri Lanka now using LED. We also made improvements to our HVAC systems, which, for our facilities in FY25, we estimate helped save 22.05 $MtCO_2e$ emissions annually.

2. We have reduced the energy footprint of our IT infrastructure and data centers through the following measures:

   - Virtusa was an early adopter of cloud strategy, and we have migrated 100% of applications (production) and 75% of core workloads to the cloud. Hyderabad Campus optimized Precision Air Conditioning (PAC) set points and migrated data center operations to the cloud, resulting in 50,781 kWh energy savings compared to FY24.

   - We focus on replacing EOS/EOL devices, including servers and HVAC units, across data centers. As a result, we have modernized 95% of legacy systems.

   - We continue to reduce the hardware footprint by digitalizing both server and network infrastructure. We have achieved 100% virtualization of server infrastructure to reduce our physical footprint.

   - We have partnered with Schneider Electric for efficient E2E power management. · We are under continuous governance monitoring to ensure compliance with our internal controls, policies, and procedures.

   - To achieve our target of obtaining 100% of our energy from renewable sources by 2030, we have increased our renewable energy consumption to 93% in FY25 through investments in solar, PPA, EACs/RECs, and green tariffs for our offices, resulting in a 86% reduction in Scope 1 and Scope 2 market-based emissions.

   - We obtained LEED Platinum certification for Operations and Maintenance for our facilities in Navalur and Thane in addition to the Hyderabad Campus, which was certified in the previous year. This expands our LEED certified real estate to 79%.

Products and services | Development of new products or services through R&D and innovation - medium term

Value chain stage where the opportunity occurs
Direct operations
Primary financial effect of the opportunity
Increased revenues resulting from increased demand for products and services
Likelihood of the opportunity having an effect within the anticipated time horizon
About as likely as not
Magnitude
High

Description of opportunity

Investors and clients increasingly expect service providers to demonstrate strong environmental responsibility and climate ambition, driven by reputational concerns, regulatory compliance (e.g., ESOS Phase 3, California SB-253/SB-261, ESRS). Many clients have targets aligned with SBTi and aim to reduce emissions, seeking more sustainable products and services while expecting suppliers to have strong emission reduction targets. This creates an opportunity for Virtusa to grow revenue by meeting evolving client demands and preferences. Virtusa's sustainability initiatives, public targets, and participation in global water and climate programs position us to meet these expectations and attract business.

Anticipated effect of the opportunity on the financial position, performance and cash flows

Increase revenue from a rising demand for sustainable products and services.

Strategy to realize opportunity

Guided by our sustainability framework, we continue to focus on three strategic pillars: Green Facilities, Green Delivery, and Green Products and Services. These pillars strengthen Virtusa's sustainability efforts while helping clients meet their own environmental goals.

- In FY23, we launched new sustainability services to support the low-carbon transition through innovative technology. In FY24, we enhanced these offerings, focusing on four areas: regulatory and compliance reporting, decarbonization, climate and nature risk, and sustainability interventions in products and services. Built on strong ESG, cloud, and data partnerships, the offerings leverage our digital engineering, analytics, and regulatory reporting expertise. We help clients meet sustainability goals by assessing and tracking KPIs through digital transformation and platform modernization.

- In FY23, we launched HIVE—Virtusa's solution innovation factory—as part of our tech transformation. HIVE develops reusable IPs, solutions, and accelerators that optimize performance by reducing effort, time, and cost, allowing teams to focus on strategic initiatives. These assets support sustainability goals by managing resource use, leading to lower energy consumption and carbon emissions. In FY25, HIVE evolved into the Generative AI & Data Lab, accelerating data and AI modernization and migrating strategies, enabling organizations to build optimized, insight-driven architectures. Virtusa has identified a strategic opportunity to leverage Agentic AI—autonomous, goal-driven agents—to support global enterprises in advancing climate transition and sustainability goals. Agentic AI can optimize energy use, reduce emissions, and enhance ESG performance across complex ecosystems, aligning with the growing demand for intelligent automation in climate risk management, carbon accounting, and sustainable operations.

Definition of likelihood: Virtually certain: 99–100% probability; Very likely: 90–100%; Likely: 66–100%; More likely than not: 50–100%; About as likely as not: 33–66%; Unlikely: 0–33%; Very unlikely: 0-10%; Exceptionally unlikely: 0–1% . (Source: CDP Guidance, adapted from IPCC 2013)

b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning

Climate related risks and opportunities have impacted our strategy across products/services, R&D, operations, and the value chain.

- **Operations:** Our operating costs are influenced by transition risks, such as rising fuel and electricity costs in key operational hubs like India and Sri Lanka, as well as the potential for future carbon pricing regulations. We have implemented a comprehensive resource efficiency strategy focused on space consolidation, strategic investments in renewable energy, and data center optimization. These actions directly address rising energy costs and help us achieve our emissions reduction targets.

- **Products and services:** We have launched and continue to enhance a dedicated sustainability services arm to meet growing client demand for solutions related to regulatory reporting, decarbonization, and climate risk management.

- **Upstream/downstream value chain:** Virtusa's annual supplier sustainability survey helps us to understand the current level of risk and performance in our supply chain (including climate-related risk and performance), to inform our sourcing decisions and identify areas of improvement. In FY25, we incorporated Net-Zero expectations for suppliers into our procurement policy. These efforts are part of our sustainability objectives, goals, strategies, and measures (OGSM), which outline our sustainability strategy from 2021 to 2030.

- **Investment in R&D:** Our financial performance is increasingly linked to our climate leadership. In FY25, 63% of our revenue was generated from clients who actively request sustainability and climate performance data, highlighting the commercial importance of our strategy. We have made strategic investments in our HIVE AI innovation factory to develop resource-efficient solutions and automation tools for clients.

c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario

Virtusa's strategy is aligned with the ambitious 1.5°C pathway. This alignment is cemented by the commitment to the SBTi's Net-Zero Standard, with targets approved in June 2024.

To support our transition to a low-carbon economy, we developed our transition plan, in house and published it in June 2025. The plan details our primary decarbonization strategies across Scopes 1, 2, and 3. These include vehicle electrification, increasing access to renewable energy, driving energy efficiency across our facilities, and engaging with suppliers to reduce value chain emissions.

We also conducted an in-house transitional scenario analysis for IEA NZE 2050 and streamlined our physical risk assessment. Additionally, in FY25, we incorporated Net-Zero expectations for suppliers into our procurement policy. These efforts are part of our sustainability objectives, goals, strategies, and measures (OGSM), which outline our sustainability strategy from 2021 to 2030.

Refer to our Climate transition plan and 2025 Virtusa CDP Climate Change Response for further details on our strategy for transitioning to a 1.5°C world.

Additional information

Sustainability report:

- Supply Chain Engagement

2025 CDP climate change response:

- (2.2.2) Process(es) for identifying, assessing and managing environmental risks and/or Opportunities
- (2.4) Define substantive effects on your organization
- (3.1, 3.1.1) Environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future
- (3.6, 3.6.1) Environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future
- (5.1.1) Details of the scenarios used in your organization's scenario analysis
- (5.1.1) Details of the outcomes of your organization's scenario analysis
- (5.2) Organization's strategy includes a climate transition plan
- (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy
- (5.3.2) Where and how environmental risks and opportunities have affected your financial planning

Risk management

a. Describe the organization's processes for identifying and assessing climate related risks.

Current regulation, emerging regulation, legal, reputation, acute physical risks, and chronic physical risks are all risk types that are considered relevant to our business and are always included in our climate-related risk assessment. Technology and market risk types are also relevant and are sometimes included in our risk assessment.

1. Enterprise risk assessment: IAD conducts company-wide enterprise risk assessments annually to obtain a good understanding of the company's associated risks; evaluates potential impacts, the likelihood of occurrence and the effectiveness of the existing risk mitigation strategy; and, along with the relevant functional team, develops plans to monitor, manage and mitigate these risks.

2. Business continuity risk assessment: Our business continuity management system (BCMS) is certified for ISO 22301. Once risks have been identified, the business continuity management team carries out comprehensive risk assessments at both the company-level and asset-level for direct, upstream, and downstream operations. Climate-related risks and opportunities are assessed based on their magnitude, likelihood, and exposure to determine if they have the potential to have a substantive financial or strategic impact on our operations. In addition, assessments are carried out frequently (more than once a year) through engagements, such as:

   - Client and other external audits
   - Business continuity internal audit exercises
   - Risk inputs received from business continuity forums and other industry sources.

b. Describe the organization's processes for managing climate related risks

Once risks have been assessed and determined to have a substantive financial or strategic impact on Virtusa's operations, one of the following routes is taken to manage the identified risks:

- Company-level: The BCMS plans define how to recover operations disrupted by physical climate risks, such as extreme weather events. This risk is considered at the company level, but we also undertake significant advanced planning at the contract, asset, and geographic location levels as we have operations in multiple geographies.

Asset-level: We conduct site-specific assessments using the risk management framework. Every risk has an owner who is accountable for mitigation plans. Climate change has consistently emerged as a substantial environmental aspect in our assessments per Section 6.1.2 of the ISO 14001 standard.

c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management

Virtusa's climate-related risk management is integrated into our multi-disciplinary company-wide risk management processes and covered under enterprise risk management and BCMS. Our Internal Audit Department (IAD) is responsible for enterprise risks.

Our climate-related risk management system covers all stages of the value chain and the short-, medium-, and long-term time horizons.

Additional information

2025 CDP climate change response:

- (4.1.2) Individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues
- (2.4) Define substantive effects on your organization
- (2.2.2) Process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities

Metrics and targets

a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process

Virtusa uses a range of metrics to measure and manage climate-related risks and opportunities, including our greenhouse gas (GHG) emissions and energy figures, renewable energy coverage, water usage, and performance-related metrics for remuneration.

Our sustainability team is responsible for monitoring these metrics and presenting to leadership to track progress against our sustainability OGSM. In accordance with our sustainability OGSM, in January 2023, we committed to the SBTi's Net-Zero Standard and submitted 1.5°C aligned targets later that year. In June 2024, we received approval from the SBTi for the following targets:

- Near-term targets: Virtusa has committed to reduce absolute Scopes 1 and 2 GHG emissions by 75% by FY2030 from a FY2020 base year. Virtusa has also committed to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, business travel, and employee commuting by 42% within the same timeframe.

- Long-term targets: Virtusa has committed to reduce absolute Scopes 1, 2 and 3 GHG emissions by 90% by FY2040 from a FY2020 base year.

b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks

We track our GHG inventory—Scopes 1, 2 (location—and market—based), and Scope 3 and is annually externally assured by Messrs. Ernst and Young in accordance with ISAE 3410 and ISAE 3000 (Revised) to ensure accuracy and compliance with the GHG Protocol standards. Refer to the "Sustainability databook" on page 92 of this report for further details.

FY25 emissions figures (in metric tons CO_2e):

- **Scope 1:** 1,187.949
- **Scope 2**: 7,991.793 (location-based)
- **Scope 2:** 90.662 (market-based)
- **Scope 3:** 35,674.83
- **Scope 3**: 43,987.905 (with emissions from remote working)

Virtusa's gross global Scope 1 and 2 emissions decreased by 85% from the previous year. This massive reduction was driven by our strategic procurement of renewable energy, including on-site solar generation, Power Purchase Agreements (PPAs) in India, and the purchase of RECs / EACs and other green tariffs for our global facilities.

c. Describe the targets used by the organization to manage climate related risks and opportunities and performance against targets.

SBTi-validated targets:

- Near-term
  - Reduce absolute Scopes 1 and 2 GHG emissions by 75% by FY2030 from a FY2020 base year
  - Reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, business travel, and employee commuting by 42% within the same timeframe by FY2030 from a FY2020 base year
- Long-term
  - Reduce absolute Scopes 1, 2, and 3 GHG emissions by 90% by FY2040 from a FY2020 base year

Renewable energy target:

- Obtain 100% energy from renewable sources by 2030.

Other key targets:

- Water Usage: Reduce per-employee water usage by 40% by 2035.
- Fleet Electrification: Encourage cab service providers to switch 20% of their fleet to EVs year on year.

For the latest performance against these goals, please refer to the .

Sustainability report:

- Environment
- Environmental goals and performance
- Data computational methods

2025 climate change response:

- (4.5.1) Details on the monetary incentives provided for the management of environmental issues
- (7.2) Standard, protocol, or methodology you have used to collect activity data and calculate emissions
- (7.54.1) Targets to increase or maintain low-carbon energy consumption or production
- (7.54.2) Other climate-related targets, including methane reduction targets
- (7.52) Additional climate related metrics relevant to your business
- (7.53.1) Absolute emissions targets and progress made against those targets
- (7.54.3) Details of your net-zero targets
- (7.6) Organization's gross global Scope 1 emissions in metric tons CO_2e
- (7.7) Organization's gross global Scope 2 emissions in metric tons CO_2e
- (7.8) Organization's gross global Scope 3 emissions, disclosing and explaining any exclusions

Sustainability databook

Environmental performance data

Emissions

[GRI: 305-1, 305-2, 305-3, 305-4, 305-5; TCFD: Metrics and Targets]

Emissions	FY25	FY24	FY23	FY22	FY21
Scope 1	1,187.949	1,065.555	1,045.602	82.667	57.193
Scope 2 (market-based)	90.662	7,852.590	9,480.965	8,164.353	9,489.156
Scope 3 (without remote working emissions)	35,674.830	42,969.849	51,974.517	10,170.471	5,031.057
Total emissions	36,953.441	51,887.994	62,501.084	18,417.491	14,577.406
Remote working	8,313.075	9,111.905	9,923.439	5,477.547	4,472.512
Total emissions (with emissions from Scope 3 remote working)	45,266.516	60,999.899	72,424.523	23,895.038	19,049.918

Table: Total direct and indirect greenhouse gas emissions (metric tons CO_2e)

Notes:

- **Scope 1:** In FY23, we expanded our Scope 1 reporting to include emissions from natural gas and refrigerants. This has contributed to an increase in Scope 1 emissions in FY23. In FY24, we further enhanced our Scope 1 to include wastewater treatment.

- **Scope 2**: In FY25, we expanded our Scope 2 inventory to include district heating and cooling.

- **Scope 3:** Since FY23, there has been a significant increase in Scope 3 emissions due to the inclusion of emissions from purchased goods and services, as this category contributes to more than 50% of our total Scope 3 emissions. Further, we expanded our Scope 3 inventory in FY24 to include emissions from WTT from the company-owned fleet, business travel by bus, and leased assets.

- **Emissions intensity:** The emissions intensity (market-based), measured in terms of $MTCO_2e$ emissions per employee (full-time, contract, and others) per annum, has decreased to 0.045 $MTCO_2e$ units per employee from the previous year's 0.29 $MTCO_2e$.

Emissions breakdown

- Scope 1 — 3%
- Scope 2 (market-based) — 0%
- Scope 3 (without remote working emissions) — 97%
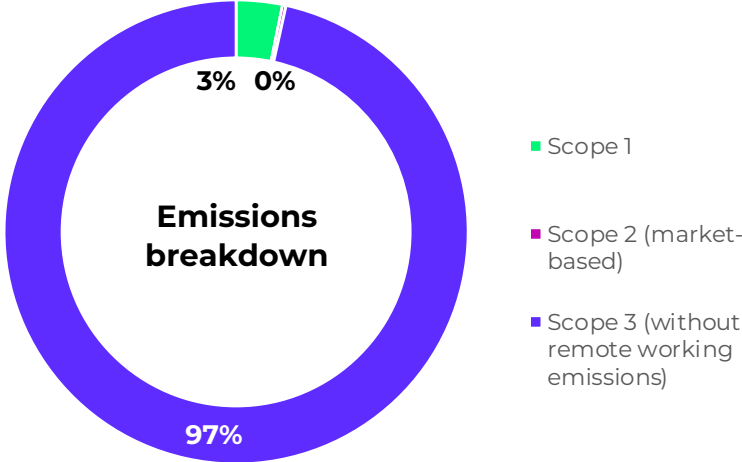
Emissions per employee - market-based ($MTCO_2e$)

FY20	FY21	FY22	FY23	FY24	FY25
1.08	0.44	0.29	0.31	0.29	0.045
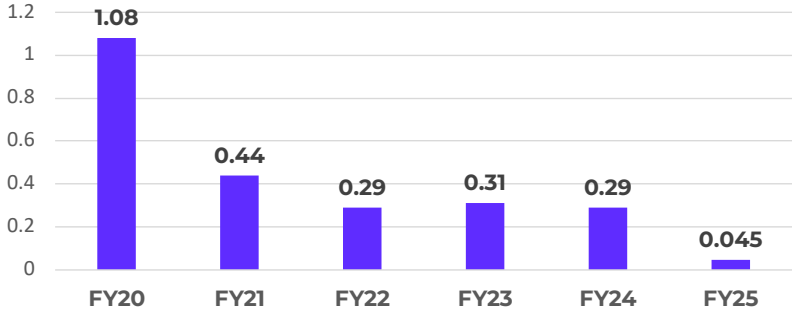
Out of scope emissions – biogas production

Biogas production (m3)	Emissions (MT CO$_2$e)
1,176.957	0.002

Table: Greenhouse gas emissions from biogas production (metric tons CO$_2$e)

Notes:

Our Navalur campus started producing biogas from food waste for internal consumption in June 2023. The CO$_2$ portion of biogas emissions is reported as part of the 'Outside of Scopes' as labeled by the GHG Protocol Corporate Accounting and Reporting Standard because the Scope 1 impact of these fuels has been determined to be a net zero (since the fuel source absorbs the same amount of CO$_2$ during its growth phase as the amount released through combustion).

Scope 1 emissions breakdown

Scope 1 emissions	FY25	FY24	FY23	FY22	FY21
Diesel fuel for backup electricity	123.269	123.827	160.287	51.524	30.233
Natural gas	66.341	236.034	237.478	-	-
Company-owned vehicles	10.581	11.161	14.143	31.143	26.960
Refrigerant refills	987.750	694.527	633.694	-	-
Wastewater	0.008	0.006	-	-	-
Total Scope 1	1,187.949	1,065.555	1,045.602	82.667	57.193

Table: Breakdown of Scope 1 emissions (metric tons CO$_2$e)

Other emissions – Scopes 1 and 2 breakdown

Emissions	FY25	FY24	FY23	FY22	FY21
CO$_2$	1,186.110	1,063.292	1,042.919	82.667	57.192
CH$_4$	0.112	0.374	0.383	0.008	0.005
N$_2$0	1.717	1.883	2.300	0.333	0.273

Table: Scope 1— other emissions (metric tons CO$_2$e)

Emissions	FY25	FY24	FY23	FY22	FY21
CO$_2$	7,953.817	10,137.952	9,480.413	-	-
CH$_4$	3.928	5.107	5.009	-	-
N$_2$0	34.049	43.365	39.208	-	-

Table: Scope 2— other emissions (metric tons CO$_2$e)

Scope 1 breakdown
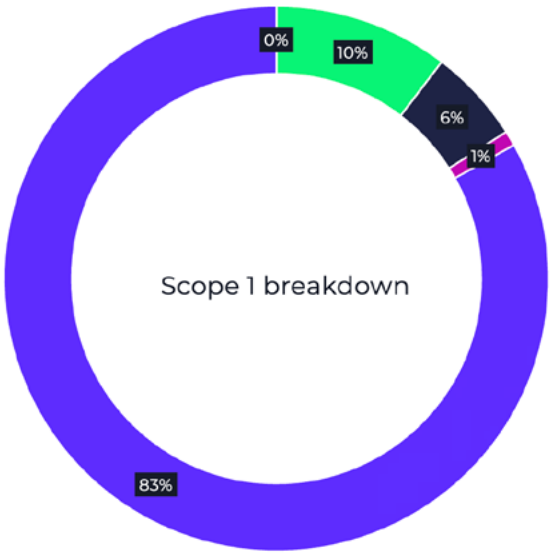
- Diesel fuel for backup electricity
- Natural gas
- Company-owned vehicles
- Refrigerant refills
- Wastewater

Notes:

- We started calculating other emissions from Scope 1 only in FY21 and other emissions from Scope 2 only in FY23.

Scope 3 emissions breakdown

Scope 3 emissions	FY25	FY24	FY23	FY22	FY21
Purchased goods and services	24,690.287	27,555.306	31,960.627	-	-
Capital goods	787.841	929.247	2,741.600	5,571.988	1,605.783
Fuel and energy-related activities	1,805.011	4,742.312	4,346.640	1,971.945	2,183.153
Upstream transportation and distribution	1.791	147.182	116.619	122.288	-
Waste generated in operations	62.494	17.179	0.651	0.149	-
Business travel	6,654.897	7,702.482	9,547.780	2,419.849	1,165.158
Employee commuting	1,585.642	1,655.304	3,260.600	84.252	76.963
Leased assets	86.867	220.837	-	-	-
Total Scope 3 (without emissions from remote working)	35,674.83	42,969.849	51,974.517	10,170.471	5,031.057
Remote working	8,313.075	9,111.905	9,923.439	5,477.550	-
Total Scope 3 (with emissions from remote working)	**43,987.905**	**52,081.754**	**61,897.956**	**2,504.101**	**1,242.121**

Table: Breakdown of Scope 3 emissions (metric tons CO_2e)

Scope 3 breakdown

- 69% Purchased goods and services
- 0% Capital goods
- 5% Fuel and energy related activities
- 0% Upstream transportation and distribution
- Waste generated in operation
- 19% Business travel
- 2% Employee commuting
- 5% Leased assets

Notes:

- We have been expanding our reporting boundary for Scope 3 categories since FY20. As a result, the data for these emissions categories is available only from the year of reporting. Since FY23, there has been a significant increase in Scope 3 emissions due to the inclusion of emissions from purchased goods and services, contributing to more than 50% of our total Scope 3 emissions.

- Fuel and energy-related activities: Cover T&D loss, WTT–Diesel, WTT–Natural Gas, WTT–Electric Power, WTT–District heating and cooling.

- Business travel:
  - Covers air, rail, and bus travel; car hires and rentals; cab hires; and accommodation.
  - Business travel emissions dropped sharply in FY21 and FY22 due to COVID-19 lockdowns. Since FY23, as travel resumed, emissions in this category have risen significantly.

Energy

[GRI: 302-1, 302-3, 302-4; 302-5; SASB: TC-SI-130a.1; TCFD: Metrics and Targets]

Energy	FY25	FY24	FY23	FY22	FY21
Diesel fuel for backup electricity	1,856.596	1,904.641	2,426.216	695.403	408.042
Natural gas	1,305.778	4,645.048	4,682.952	-	-
Electricity from renewable sources	53,576.464	19,102.870	6,366.330	9,740.050	6,192.313
Electricity from grid (non-renewable)	666.968	43,322.213	52,581.452	39,538.980	45,069.235
District heating & cooling	65.617	-	-	-	-
Total energy consumption	57,471.423	68,974.772	66,056.951	49,974.432	51,669.590
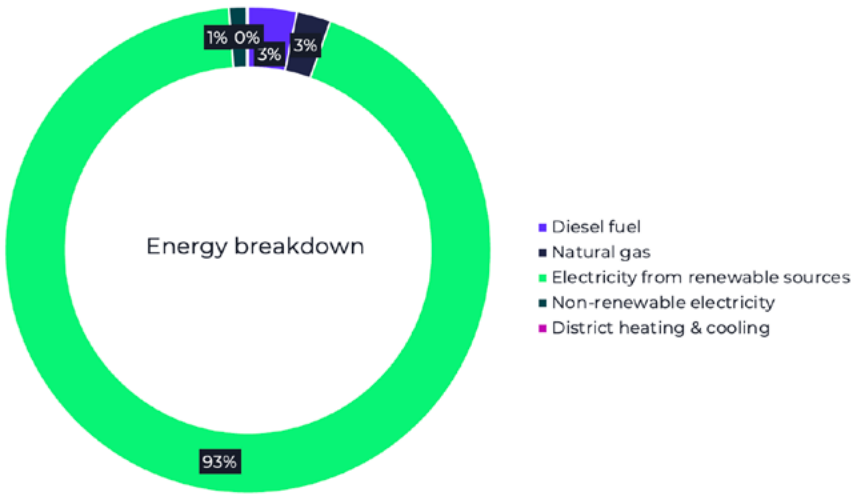
Table: Direct and indirect energy consumption in Gigajoules (GJ)

Notes:

- Renewable energy sources include on-site solar, green tariffs, Energy Attribute Certificates (EACs)/Renewable Energy Certificates (RECs), and power purchase agreements (PPAs).

- Renewable energy consumption increased from 5,306.353 MWh in FY24 to 14,882.351 MWh in FY25. This is attributed to increased procurement of EACs/ RECs, totaling 12,056.015 MWh, and the addition of a power purchase agreement (PPA) for the Navallur campus, contributing 1,026.150 MWh.

- Data on energy consumption for grid electricity and natural gas has been estimated for sites that do not receive utility bills.

- Electricity consumption increased between FY22 and FY24 due to return to office in FY23.

- In FY25, the energy intensity, measured in terms of energy per employee (full-time, contract, and others), decreased to 47 kWh units per employee per month from the previous year's 53 kWh.

Energy breakdown

- Diesel fuel — 1%
- Natural gas — 0%
- Electricity from renewable sources — 93%
- Non-renewable electricity — 3%, 3%
- District heating & cooling

Energy per employee (kWh)

FY20	FY21	FY22	FY23	FY24	FY25
135	55	41	45	53	47
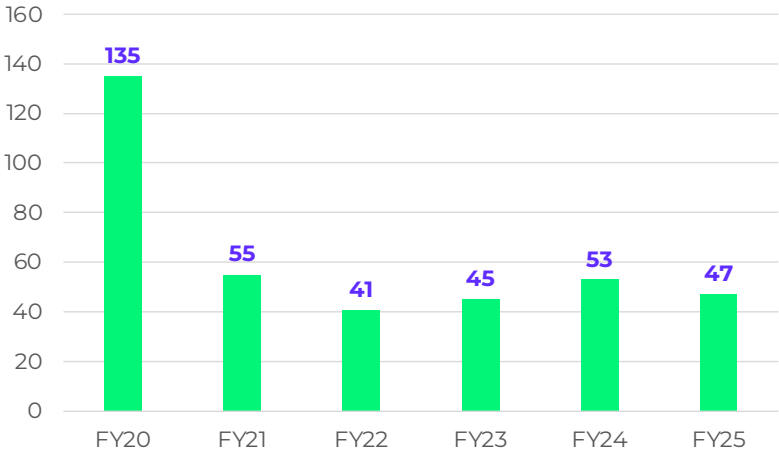
Water

[GRI: 303-3, 303-4, 303-5; SASB: TC-SI-130a.2; TCFD: Metrics and Targets]

Water sources	FY25	FY24	FY23	FY22	FY21
Municipal	19.200	11.463	9.995	7.143	9.456
Private providers	1.696	1.523	1.295	0.537	0.440
Groundwater	43.214	41.129	25.344	13.907	12.904
Total water used (withdrawn/consumed)	64.110	54.115	36.634	21.587	22.800
Total water recycled*	32.540	26.901	18.588	11.113	10.642
Recycled (%)	51%	50%	51%	51%	47%

Table: Water by source and water recycled (in thousand cubic meters (m³))

Notes:

- We currently track water usage at nine facilities, representing 83% of our real estate footprint, while recycling data is available for only three owned campuses.
- In FY25, we consumed 48,707.20 kiloliters of water in areas classified as water-stressed, accounting for 76% of overall water consumption.
- Our water consumption and recycling volumes declined in FY21 and FY22 due to work-from-home policies implemented owing to the COVID-19 pandemic.
- Our water withdrawal equals our total water consumption.
- In FY25, our total water consumption rose from 54.12 m³ in the previous year to 64.11 m³ as we added two new locations and increased R2O activity.

Water sources breakdown

- Municipal — 30%
- Private providers — 3%
- Groundwater — 67%

Water per employee (kL)

FY20	FY21	FY22	FY23	FY24	FY25
0.49	0.14	0.08	0.12	0.15	0.19
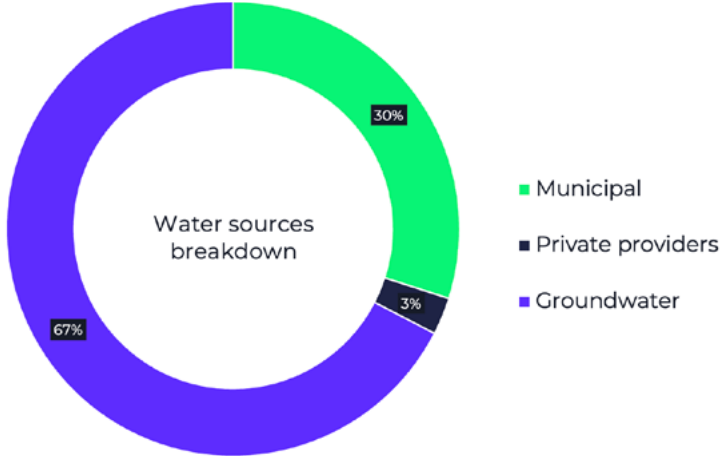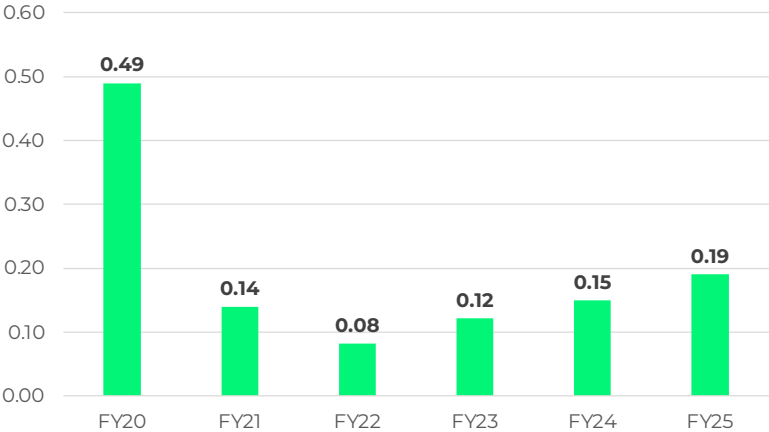
Waste

[GRI: 306-4; TCFD: Metrics and Targets]

Waste types	FY25	FY24	FY23	FY22	FY21
Hazardous waste					
E-waste	7.518	13.135	21.241	-	4.542
Other hazardous waste*	4.342	1.710	-	-	-
Total hazardous waste recycled	11.860	14.845	21.241	0	4.542
Non-hazardous waste					
Paper waste	22.684	20.556	14.143	5.838	2.350
Paper recycled	12.960	11.256	13.748	4.635	2.078
Paper recycled (%)	57%	55%	97%	79%	88%
Plastic recycled	0.395	0.585	0.619	1.106	0.686
Wood waste recycled	-	0.236	-	-	-
Metal waste recycled	-	0.254	-	-	-
Organic waste composted	17.745	19.258	5.514	0	0.102
Total non-hazardous waste recycled	33.113	-	-	-	-
Total waste recycled	44.973	46.434	41.122	5.741	7.408

Table: Waste diverted from disposal (in metric tons)

Waste diverted from disposal

- E-waste — 7%
- Other hazardous waste — 4%
- Paper — 20%
- Plastic — 1%
- Wood waste — 43%
- Construction waste — 2%
- Organic waste — 23%

Notes:

- Other hazardous waste includes batteries, R6 chemical plastic cans, and other hazardous materials.

- In FY25, we disposed 66.999 MT of waste to landfill, including soiled paper waste (9.724 MT), food waste (7.804 MT), and plastic waste (0.284 MT). Overall, 40% of waste generated from our operations was diverted from landfills.
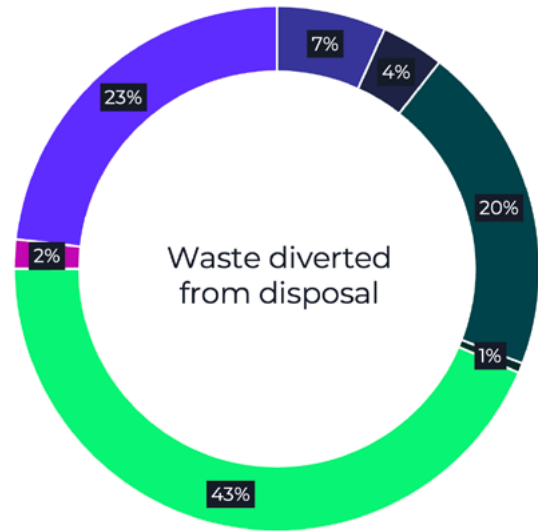
Carpooling and bikepooling

	FY25	FY24	FY23	FY22	FY21
Carpooling - Kilometers travelled	19,461	1,818,482	1,819,902	-	-
Emissions saved by carpooling	3,892.2	363.696	363.980	-	-
Bikepooling - Kilometers travelled*	1,204	327,634	242,266		-
Emissions saved by bikepooling	240.8	65.527	48.453	-	-
Total emissions saved	4,133	429.223	412.433	-	-

Table: Emissions saved through carpooling and bikepooling (metric tons CO$_2$e)

Notes:

- We have no data for FY21 and FY22 due to the work-from-home policies followed in response to the COVID-19 lockdowns.

- We are unable to disclose historical bikepooling data because of a recent system upgrade.

People data

[GRI: 2-7, 2-8, 401-1, 404-1, 405-1; SASB: TC-SI-330a.1, TC-SI-330a.2, TC-SI-330a.3]

	FY25	FY24	FY23	FY22	FY21
North America	2,856	2,841	3,137	2,982	3,060
Europe	542	780	1,118	937	693
Asia Pacific and Middle East	21,542	24,304	27,355	27,224	20,983
Total	24,940	27,925	31,610	31,143	24,736

Table: Total number of full-time employees by region

	FY25	FY24	FY23	FY22	FY21
Management	18%	17%	16%	15%	13%
Professional	33%	32%	36%	34%	33%
Total	33%	33%	32%	31%	29%

Table: Percentage of women by level-permanent cadre

	FY25	FY24	FY23	FY22	FY21
Employee turnover	27%	25%	21%	23%	14%

Table: Voluntary employee turnover

	FY25	FY24	FY23	FY22	FY21
Permanent cadre	24,940	27,925	31,610	31,143	24,736
Contract/outsourced/other	2,165	2,071	3,580	4,430	2,271

Table: Information on employees and other workers

	FY25	FY24	FY23	FY22	FY21
Male	2,587	2,488	7,515	11,344	5,361
Female	1,462	1,364	3,497	4,967	2,251
Total	4,049	3,852	11,012	16,311	7,612

Table: New hires by gender

	FY25	FY24	FY23	FY22	FY21
Top management/senior management	29.6	15.2	16.9	26.5	14.2
Manager level	39.2	24.0	25.1	32.6	22.1
Middle management	44.3	29.7	43.7	32.4	27.2
Entry-level middle management	48.9	36.7	104.4	33.2	33.0
Executive/engineer level	97.7	71.7	170.1	60.6	52.6
Average training hours per employee	54.6	41.0	74.1	62.5	33.5

Table: Average training hours by level

	2025	2024	2023	2022
Great Place to Work - Trust Index	-	79	79	80
Great Place to Work - % of active respondents	-	70%	75.4%	59%

Table: Employee engagement

Community outreach

	FY25	FY24	FY23	FY22	FY21
Internships	99	1949	2653	389	340
Career guidance sessions	121	68	35	30	25
TechTalks	59	55	67	78	150
Industrial visits	23	11	4	0	0
Convocations and freshers' day	0	0	14	20	13

Table: Campus Reach data

	FY25	FY24	FY23	FY22
CSR spend global	1,288,209.93	633,201.31	568,918.00	434,119.76

Table: Spend on community outreach (in USD)

Community outreach

Project/ organization	Subcategory	Initiative	Location
Education support	School bag donations	Donated 9,000 school bags to government school students	India
		Donated 240 school bags to students in three schools	Sri Lanka
	School infrastructure	Constructed teachers' quarters	Ramakrishna Mission School, Bengaluru, India
		Renovated/constructed classrooms and school buildings	Krishna Prasad Memorial School and Government HS, Valparai, India
		Conducted structural stability assessment	ZPHS Jawahar Nagar School, Hyderabad, India
		Set up computer lab with interior and architectural work	Government Model Higher Secondary School MMDA Arumbakkam, Chennai, India
		Provided MS Office and antivirus software for computer lab	Muthal Thalamurai Trust, Chennai, India
		Installed CCTV system	Muthal Thalamurai Trust, Chennai, India
		Donated two Tata EV buses	Sri Sankara Educational Trust Schools, Tamil Nadu, India
	Utility infrastructure	Sponsored wiring and earthing for atmospheric water generation plant	Jayashree Muthuswamy Govt. High School, Chrompet, India
		Installed 500KW on-grid solar power plant	SCSVMV University, Kancheepuram, India
Higher education	Scholarships	Provided scholarships to high-achieving students (Virtusa Engineering Excellence Program)	Centre of Excellence Colleges, India
		Offered scholarships to 100 students	Spastic Society of Karnataka, India
		Awarded scholarships to engineering students	Government Engineering Colleges, Bengaluru, India

Table: Breakdown of community engagement projects

Governance data

[GRI: 2-16, 204-1, 205-2, 205-3, 404-1, 406-1]

Our Code of Business Conduct and Ethics (Code) actively encourages employees to report suspected violations of the Code, company policies and procedures, and potential violations of the law. During the fiscal year ending March 31, 2025, we investigated each of the 26 such reports received from across the globe and took appropriate corrective measures where required, per established policies and procedures.

Of the 26 matters raised, 15% were submitted anonymously. The majority (54%) were resolved through human resources engagement or were closed due to insufficient supporting facts or a lack of response to follow-up requests. In 15% of the cases, corrective action involved employee termination. The fiscal years 2021 and 2020 saw fewer reports, possibly due to the pandemic.

The tables below show complaint details for the past five fiscal years.

Whistleblower data

	FY25	FY24	FY23	FY22	FY21
Employee	8	9	4	4	1
Anonymous	4	15	13	6	2
Vendor	0	3	0	1	0
Client	2	0	0	2	0
Ex-employee	2	6	0	7	0
Other	10	8	5	3	1
Total	26	41	22	23	4

Table: Whistleblower complaints by source

	FY25	FY24	FY23	FY22	FY21
HR process	10	8	7	7	0
Code of conduct violations	1	15	2	7	1
Accounting fraud	2	0	1	1	2
Falsification of employee information	2	14	9	3	1
Harassment	4	1	2	3	0
Other	7	3	1	2	0
Total	26	41	22	23	4

Table: Whistleblower complaints by type

	FY25	FY24	FY23	FY22	FY21
Disciplinary/additional training	3	1	0	1	0
Termination	4	9	9	4	1
Benefits granted	0	0	0	1	0
Process change	0	0	0	1	2
Not actionable	10	18	6	9	1
HR engagement	4	9	3	5	0
Ongoing investigation - open cases	5	4	1	0	0
Other	0	0	3	2	0
Total	26	41	22	23	4

Table: Whistleblower complaints by type of action taken

Training data

Table: Completion rates for mandatory training

Training courses	FY25	FY24	FY23	FY22	FY21
Security First	93%	97%	98%	90%	89%
Code of Conduct	97%	97%	96%	84%	89%
Data Privacy	91%	93%	95%	80%	81%
Prevention of Sexual Harassment (PoSH)	96%	97%	95%	83%	85%
Intellectual Property	95%	96%	93%	80%	88%
Safety First	89%	90%	91%	70%	67%
Cybersecurity Awareness	82%	79%	73%	62%	79%

Table: Completion rates for mandatory training

Notes:

- Security First training is a mandatory information security module and assessment all employees must complete upon joining Virtusa and repeat each year.
- Code of Conduct training is mandatory at onboarding to ensure that all employees and contractors understand the company's anti-bribery and anti-corruption policies.
- Data Privacy training is mandatory for all new employees to understand the company's data privacy regulations and best practices. It is repeated every year.
- New employees must also undergo Safety First training that covers environmental, health, and safety aspects and refresh it every year.
- Safety First and Cybersecurity Awareness was introduced in FY21.
- Pandemic Response training was discontinued in FY25 and has been excluded from training data.

Spend on local suppliers

Region	% Spend FY25	% Spend FY24	% Spend FY23	% Spend FY22
APAC	92%	99%	91%	88%
EMEA	96%	71%	96%	95%
India	93%	99%	79%	84%
Sri Lanka	65%	69%	69%	68%
USA	100%	98%	99%	99%

Table: Proportion of spending on local suppliers by location

Notes: We define "local suppliers" as suppliers operating within the geographic region where the product or service is purchased.

Data computational methods and indices

Data computational methods

[GRI: 305-1, 305-2, 305-3, 305-4, 305-5; TCFD: Metrics and Targets]

We follow the guidelines set by the Greenhouse Gas Protocol (GHG Protocol) to calculate Scope 1, Scope 2, and Scope 3 emissions.

Location	Emission factor	Unit	Calculation formula	Reference
Purchased grid electricity (Location-based)				
Australia	610.207	gCO_2e/kWh		
Bulgaria	477.808	gCO_2e/kWh		
Canada	110.107	gCO_2e/kWh		
Germany	366.809	gCO_2e/kWh		
India	735.11	gCO_2e/kWh		
Malaysia	631.11	gCO_2e/kWh		
Mexico	368.309	gCO_2e/kWh		
Netherlands	285.313	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	CO_2 Emissions from Fuel Combustion 2024- Year 2022, International Energy Agency (IEA)
Poland	633.309	gCO_2e/kWh		
Qatar	474.106	gCO_2e/kWh		
Singapore	380.32	gCO_2e/kWh		
Sri Lanka	464.014	gCO_2e/kWh		
Sweden	11.301	gCO_2e/kWh		
United Arab Emirates	419.306	gCO_2e/kWh		
United Kingdom	196.727	gCO_2e/kWh		
United States	355.506	gCO_2e/kWh		

Location	Emission factor	Unit	Calculation Formula	Reference
Purchased grid electricity (Market-based)				
Australia	607.8	gCO_2e/kWh		CO_2 Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA).
Bulgaria	418.70255	gCO_2e/kWh		European Residual Mix 2023 v1.0, Association of Issuing Bodies (AIB).
Canada	109.6	gCO_2e/kWh		CO_2 Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA).
Germany	719.9	gCO_2e/kWh		European Residual Mix 2023 v1.0, Association of Issuing Bodies (AIB).
India	731.6	gCO_2e/kWh		CO_2 Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA).
Malaysia	628.6	gCO_2e/kWh		
Mexico	367.3	gCO_2e /kWh		
Netherlands	379.89371	gCO_2e/kWh		European Residual Mix 2023 v1.0, Association of Issuing Bodies (AIB).
Poland	788.24392	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	
Qatar	473.7	gCO_2e/kWh		CO_2 Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA).
Singapore	378.9	gCO_2e/kWh		
Sri Lanka	461.6	gCO_2e/kWh		
Sweden	0	gCO_2e/kWh		European Residual Mix 2023 v1.0, Association of Issuing Bodies (AIB).
United Arab Emirates	418.9	gCO_2e/kWh		CO_2 Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA).
United Kingdom	388.40445	gCO_2e/kWh		2024 Green-e® Residual Mix Emission Rates (2022 Data), Center for Resource Solutions (CRS).
United States-Indianapolis	475.354598	gCO_2e/kWh		
United States-Milpitas	243.962026	gCO_2e/kWh		
United States-New York	370.474190	gCO_2e/kWh		2024 Green-e® Residual Mix Emission Rates (2022 Data), Center for Resource Solutions (CRS).
United States-Piscataway	305.242173	gCO_2e/kWh		
United States-Tampa	382.178379	gCO_2e/kWh		
United States-Windsor	244.673186	gCO_2e/kWh		

Location	Emission factor	Unit	Calculation formula	Reference
District heating & cooling				
District heat and steam	179.65	gCO_2e/KWh	Emission Factor (gCO_2e/km) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Company-owned vehicles				
Large-Diesel	207.29	gCO_2e/km	Emission Factor (gCO_2e/km) × Distance (km)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Diesel generators				
Diesel (average biofuel blend)	0.23902	kg CO_2e/kWh (Gross CV)	Emission Factor ($kgCO_2e$/Liters) × Consumption (Liters)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Natural gas				
Natural gas (gaseous fuels)	0.1829	kg CO_2e/kWh (Gross CV)	Emission Factor ($kgCO_2e$/kWh) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Refrigerants refilled				
R-401 A	1130	kg CO_2e/kg	Emission Factor ($kgCO_2e$/kg) × Refilled amount (kg)	Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6).
R-410 A	2255.5	kg CO_2e/kg		
R32	771	kg CO_2e/kg		
R22	1960	kg CO_2e/kg		
R-407C	1624	kg CO_2e/kg		
HFC-134A	1530	kg CO_2e/kg		

Location	Emission factor	Unit	Calculation formula	Reference
Wastewater treatment				
UASB (Tier 1)	0.48	$kgCH_4/kgBOD$	Emission Factor ($kgCH_4/kgBOD$) × Amount of BOD (kgBOD)	2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
UASB (Tier 1)	0	$kgN_2O\text{-}N/kgN$	Emission Factor ($kgN_2O\text{-}N/kgN$) × Amount of N (kgN)	
Aerobic system (Tier 1)	0.018	$kgCH_4/kgBOD$	Emission Factor ($kgCH_4/kgBOD$) × Amount of BOD (kgBOD)	
Aerobic system (Tier 1)	0.016	$kgN_2O\text{-}N/kgN$	Emission Factor ($kgCH_4/kgBOD$) × Amount of BOD (kgBOD)	
"Discharge to aquatic environments other than reservoirs, lakes and estuaries (Tier 2)"	0.021	$kgCH_4/kgBOD$	Emission Factor ($kgN_2O\text{-}N/kgN$) × Amount of N (kgN)	
Freshwater, estuarine, and marine discharge (Tier 1)	0.005	$kgN_2O\text{-}N/kgN$	Emission Factor ($kgCH_4/kgBOD$) × Amount of BOD (kgBOD)	
Biogas (outside of scopes)				
Biogas	0.00023	$kg\ CO_2e/kWh$	Emission Factor ($kgCO_2e/kWh$) × Amount of biogas generated (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Purchased goods and services / Capital goods				
All other miscellaneous food manufacturing	0.401	$kg\ CO_2e/2022\ USD$	Emission Factor ($kgCO_2e/USD$) × Expenditure (USD)	Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities - Supply Chain Factors Dataset v1.3, United States Environmental Protection Agency
All other travel arrangement and reservation services	0.088	$kg\ CO_2e/2022\ USD$		
General freight trucking, long-distance, truckload	0.595	$kg\ CO_2e/2022\ USD$		
Data processing, hosting, and related services	0.093	$kg\ CO_2e/2022\ USD$		
Other services to buildings and dwellings	0.214	$kg\ CO_2e/2022\ USD$		
Wired telecommunications carriers	0.075	$kg\ CO_2e/2022\ USD$		
All other telecommunications	0.078	$kg\ CO_2e/2022\ USD$		
Radio and television broadcasting and wireless communications equipment	0.111	$kg\ CO_2e/2022\ USD$		
Software publishers	0.08	$kg\ CO_2e/2022\ USD$		
Other computer related services	0.08	$kg\ CO_2e/2022\ USD$		
General automotive repair	0.103	$kg\ CO_2e/2022\ USD$		

Location	Emission factor	Unit	Calculation formula	Reference
Purchased goods and services / Capital goods				
Other commercial and industrial machinery and equipment rental and leasing	0.106	kg CO_2e/2022 USD	Emission Factor (kgCO_2e/USD) × Expenditure (USD)	Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities - Supply Chain Factors Dataset v1.3, United States Environmental Protection Agency
Wired telecommunications carriers	0.075	kg CO_2e/2022 USD		
Security guards and patrol services	0.074	kg CO_2e/2022 USD		
Food service contractors	0.132	kg CO_2e/2022 USD		
Gift, novelty, and souvenir stores	0.111	kg CO_2e/2022 USD		
All other travel arrangement and reservation services	0.088	kg CO_2e/2022 USD		
Health and welfare funds	0.218	kg CO_2e/2022 USD		
Coffee and tea manufacturing	0.353	kg CO_2e/2022 USD		
Outdoor advertising	0.085	kg CO_2e/2022 USD		
Other services related to advertising	0.085	kg CO_2e/2022 USD		
Other accounting services	0.054	kg CO_2e/2022 USD		
HR consulting services	0.078	kg CO_2e/2022 USD		
Other management consulting services	0.078	kg CO_2e/2022 USD		
All other legal services	0.041	kg CO_2e/2022 USD		
Payroll services	0.054	kg CO_2e/2022 USD		
Employment placement agencies	0.051	kg CO_2e/2022 USD		
Office administrative services	0.1	kg CO_2e/2022 USD		
Other grantmaking and giving services	0.059	kg CO_2e/2022 USD		
Health and welfare funds	0.218	kg CO_2e/2022 USD		
Office supplies (except paper) manufacturing	0.265	kg CO_2e/2022 USD		
Postal services	0.074	kg CO_2e/2022 USD		
All other business support services	0.111	kg CO_2e/2022 USD		
All other insurance related activities	0.029	kg CO_2e/2022 USD		
Electronic computer manufacturing	0.058	kg CO_2e/2022 USD		

Location	Emission factor	Unit	Calculation formula	Reference
Purchased goods and services / Capital goods				
Data processing, hosting, and related services	0.093	kg CO_2e/2022 USD	Emission Factor (kgCO_2e/USD) × Expenditure (USD)	Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities - Supply Chain Factors Dataset v1.3, United States Environmental Protection Agency
Computer terminals and other computer peripheral equipment manufacturing	0.143	kg CO_2e/2022 USD		
Blind and shade manufacturing	0.173	kg CO_2e/2022 USD		
Carpet and rug mills	0.292	kg CO_2e/2022 USD		
Custom architectural woodwork and millwork manufacturing	0.24	kg CO_2e/2022 USD		
Other electronic component manufacturing	0.098	kg CO_2e/2022 USD		
Upholstered household furniture manufacturing	0.188	kg CO_2e/2022 USD		
Sign manufacturing	0.25	kg CO_2e/2022 USD		
Wood office furniture manufacturing	0.24	kg CO_2e/2022 USD		
Radio and television broadcasting and wireless communications equipment manufacturing	0.111	kg CO_2e/2022 USD		
Telephone apparatus manufacturing	0.096	kg CO_2e/2022 USD		
Switchgear and switchboard apparatus manufacturing	0.174	kg CO_2e/2022 USD		
Custom architectural woodwork and millwork manufacturing	0.24	kg CO_2e/2022 USD		
Security systems services (except locksmiths)	0.074	kg CO_2e/2022 USD		
Air-conditioning and warm air heating equipment and commercial and industrial refrigeration equipment manufacturing	0.184	kg CO_2e/2022 USD		
Audio and video equipment manufacturing	0.081	kg CO_2e/2022 USD		
Office equipment merchant wholesalers	0.074	kg CO_2e/2022 USD		
Other miscellaneous durable goods merchant wholesalers	0.108	kg CO_2e/2022 USD		
Refrigeration equipment and supplies merchant wholesalers	0.108	kg CO_2e/2022 USD		

Location	Emission factor	Unit	Calculation formula	Reference
WTT-Electricity				
WTT-Electricity	45.9	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
WTT - Diesel				
WTT-Diesel (average biofuel blend)	58.16	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
WTT - Natural gas				
WTT-Natural gas	30.21	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
WTT-Fleet				
WTT-Car, Diesel (distance)	41	gCO_2e/Km	Emission Factor (gCO_2e/Km) × Distance (Km)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
WTT-District Heating & Cooling				
WTT-District heat and steam	33.41	gCO_2e/Km	Emission Factor (gCO_2e/Km) × Consumption	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Upstream transportation and distribution				
Average car/fuel unknown km	0.16691	$kgCO_2e/km$	Emission Factor $(kgCO_2e/Km)$ × Delivery Distance (Km)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Courier services	0.303	$kgCO_2e/2021$ USD	Emission Factor $(kgCO_2e/USD)$ × Expenditure (USD)	Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities - Supply Chain Factors Dataset v1.3, United States Environmental Protection Agency

Location	Emission factor	Unit	Calculation formula	Reference
Transmission and distribution losses				
Australia	31	gCO_2e/kWh	Emission Factor (gCO_2e/kWh) × Consumption (kWh)	International Energy Agency (IEA) - T&D Loss 2024 - Year 2022;
Bulgaria	25.2	gCO_2e/kWh		
Canada	5.4	gCO_2e/kWh		
Germany	16.1	gCO_2e/kWh		
India	121.7	gCO_2e/kWh		
Malaysia	44.9	gCO_2e/kWh		
Mexico	45.3	gCO_2e/kWh		
Netherlands	10.1	gCO_2e/kWh		
Poland	30.6	gCO_2e/kWh		
Qatar	28.8	gCO_2e/kWh		
Singapore	1.2	gCO_2e/kWh		
Sri Lanka	40.6	gCO_2e/kWh		
Sweden	0.6	gCO_2e/kWh		
United Arab Emirates	20.8	gCO_2e/kWh		
United Kingdom	15.2	gCO_2e/kWh		
United States	16.7	gCO_2e/kWh		

Location	Emission factor	Unit	Calculation formula	Reference
Waste generated in operations				
Organic: food and drink waste-Landfill	700.20961	kgCO$_2$e/Tonnes		
Organic: food and drink waste-Composting	8.88386	kgCO$_2$e/Tonnes		
Organic: garden waste-Composting	8.88386	kgCO$_2$e/Tonnes		
Organic: garden waste-Landfill	646.60632	kgCO$_2$e/Tonnes		
Paper and board: mixed-Closed Loop	6.41061	kgCO$_2$e/Tonnes		
Paper and board: mixed-Land fill	1164.39015	kgCO$_2$e/Tonnes		
Wood-Landfill	925.244	kgCO$_2$e/Tonnes		
Wood-Closed Loop	6.41061	kgCO$_2$e/Tonnes		
Biomedical Waste-Clothing-Closed loop	6.41061	kgCO$_2$e/Tonnes	Emission Factor (kgCO$_2$e/Tonnes) × Amount of waste generated (Tonnes)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Plastics: average plastics-Landfill	8.884	kgCO$_2$e/Tonnes		
Plastics: average plastics-Closed Loop	6.411	kgCO$_2$e/Tonnes		
Construction Waste-Concrete-Landfill	1.23393	kgCO$_2$e/Tonnes		
Construction Waste-Concrete-Closed Loop	0.98485	kgCO$_2$e/Tonnes		
WEEE-mixed ewaste-Open Loop	6.41061	kgCO$_2$e/Tonnes		
Mineral Oil-Closed Loop	6.411	kgCO$_2$e/Tonnes		
Batteries-Open Loop	6.41061	kgCO$_2$e/Tonnes		
Batteries-Landfill	8.88386	kgCO$_2$e/Tonnes		
Leased assets				
India-office space (electricity)	731.6	gCO$_2$e/kWh	Emission Factor (gCO$_2$e/kWh) × Consumption (kWh)	CO$_2$ Emissions from Fuel Combustion 2024-Year 2022, International Energy Agency (IEA)
Diesel generator (average biofuel blend)	0.23902	kg CO$_2$e/kWh	Emission Factor (kgCO$_2$e/Liters) × Consumption (kWh)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK

Location	Emission factor	Unit	Calculation formula	Reference
Business travel				
International, to/from non-UK-average passenger	0.1758	passenger.km	Emission Factor (Passenger.km) × Travel Distance (km)	Greenhouse gas reporting: conversion factors 2024(Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
International, to/from non-UK-economy class	0.13465	passenger.km		
International, to/from non-UK-premium economy class	0.21542	passenger.km		
International, to/from non-UK-business class	0.39044	passenger.km		
International, to/from non-UK-first class	0.53854	passenger.km		
National rail	0.03546	passenger.km		
International rail	0.00446	passenger.km		
Average local bus	0.10846	passenger.km		
Average car-Unknown	0.16691	passenger.km		
Average car-Plug-in Hybrid Electric Vehicle	0.01371	passenger.km		
Passenger car rental	0.11	kgCO$_2$e/2021 USD	Emission Factor (kgCO$_2$e/USD) × Expenditure (USD)	Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities - Supply Chain Factors Dataset v1.3, United States Environmental Protection Agency
All Other Support Activities for Transportation	0.162	kgCO$_2$e/2021 USD		
All other traveler accommodation	0.145	kgCO$_2$e/2021 USD		
Employee commuting				
Motorbike-Average -BT-Land	0.11367	kg CO$_2$e/km	Emission Factor (Passenger.km) × Travel Distance (km)	Greenhouse gas reporting: conversion factors 2024 (Version 1.1) published by DEFRA (Department for Environment, Food & Rural Affairs) UK
Average local bus	0.10846	kg CO$_2$e/km		
Average car-Unknown-BT-Land	0.16691	kg CO$_2$e/km		
Light rail and tram	0.0286	kg CO$_2$e/km		
Taxi-Regular	0.14861	kg CO$_2$e/km		
London Underground	0.0278	kg CO$_2$e/km		
Remote working	0	-	Calculated based on working hours, workstation usage, lighting usage, supplemental electric heating/cooling, and grid average GHG emissions factors.	Estimated based to Homeworking Emissions Whitepaper by EcoAct in partnership with Lloyds Banking Group and NatWest Group

SASB disclosures

SASB Standards, Technology and Communications Sector - Software and IT Services Sustainability Accounting Standard, Version 2023-06

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), percentage (%)	TC-SI-130a.1	Environmental performance data - Energy (1) Total energy consumed - 57,471.42 GJ (2) Percentage grid electricity: 77% (3) Percentage renewable: 93% (Includes on-site solar generation, power purchase agreements (PPAs), green tariffs, and certified Energy Attribute Certificates (EACs) or Renewable Energy Certificates (RECs) retired during the reporting period to match electricity consumption.)
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	Quantitative	Thousand cubic meters (m³), percentage (%)	TC-SI-130a.2	Water
	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion and Analysis	Not applicable	TC-SI-130a.3	Data centers

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Data Privacy & Freedom of Expression	Description of policies and practices relating to behavioral advertising and user privacy	Discussion and Analysis	Not applicable	TC-SI-220a.1	Privacy statement | Virtusa (https://www.virtusa.com/privacystatement)
	Number of users whose information is used for secondary purposes	Quantitative	Number	TC-SI-220a.2	Virtusa, acting as the data controller, primarily collects and processes the personal data of its workforce members (including employees and candidates) for employment-related purposes. In addition, Virtusa may act as a limited data controller for its clients' personal data, restricted to business contact information such as name, designation, role, email address, and, in some cases, contact number. This processing is carried out solely for maintaining business relationships and conducting marketing campaigns. No secondary processing takes place, as all personal data is used exclusively for the purposes for which it was collected and in accordance with Virtusa's Privacy Statement and in compliance with applicable data protection laws.
	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Presentation currency	TC-SI-220a.3	During the reporting period, there were no monetary losses as a result of legal proceedings associated with user privacy.
	(1) Number of law enforcement requests for user information (2) Number of users whose information was requested (3) Percentage resulting in disclosure	Quantitative	Number, percentage (%)	TC-SI-220a.4	During the reporting period, there were no law enforcement requests for user information.
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion and Analysis	Not applicable	TC-SI-220a.5	Virtusa is a global services organization operating in over 18 countries, providing cloud transformation and related information technology services to clients across various sectors, including healthcare and banking. None of Virtusa's operations are currently subject to government-mandated monitoring, blocking, or content filtering in any of the countries where it operates. Should such requirements arise in the future, Virtusa will evaluate and disclose them in accordance with SASB standard TC-SI-220a.5.

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Quantitative	Number, percentage (%)	TC-SI-230a.1	During the reporting period, there were no significant data breaches or performance issues/service disruptions/customer downtime.
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion and Analysis	Not applicable	TC-SI-230a.2	Information security Data privacy Measures to ensure information security and data privacy
Recruiting & Managing a Global, Diverse, Skilled Workforce	Percentage of employees that require a work visa	Quantitative	Percentage (%)	TC-SI-330a.1	People data Partially reporting due to confidentiality constraints. Only regional level employee data has been reported.
	Employee engagement as a percentage	Quantitative	Percentage (%)	TC-SI-330a.2	People data
	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Quantitative	Percentage (%)	TC-SI-330a.3	People data Data reported is by gender and type of employment only.

Topic	Accounting metric	Category	Unit of measure	Code	Section and page
Intellectual Property Protection & Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Presentation currency	TC-SI-520a.1	Compliance with laws and regulations During the reporting period, there were no monetary losses as a result of legal proceedings associated with user privacy.
Managing Systemic Risks from Technology Disruptions	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Quantitative	Number, Days	TC-SI-550a.1	During the reporting period, there were no performance issues/service disruptions/customer downtime reported.
	Description of business continuity risks related to disruptions of operations	Discussion and Analysis	Not applicable	TC-SI-550a.2	Governance risk management Measures to ensure information security and data privacy Partially reporting due to confidentiality constraints.

CEO Water Mandate

We follow CEO Water Mandate guidelines, which cover the following core areas:

Core elements	Description
Our direct operation	Virtusa is committed to sustainable water management across all our direct operations. We implement comprehensive water conservation strategies, track and monitor water consumption, and adopt recycling practices to minimize our water footprint. Our efforts are aligned with legal requirements and best practices to ensure compliance and maintain high water quality standards. For detailed information, see "Water efficiency" on page 32.
Value chain	Virtusa is committed to reducing sustainability risks across its supply chain. Virtusa's suppliers undergo an annual sustainability assessment that evaluates their environmental, social, and governance (ESG) practices to identify risks; if they fall short, Virtusa works with them on improvement plans to meet its standards. Virtusa's Supplier Code of Conduct outlines the standards and practices for suppliers regarding human rights, labor, environmental impact, and business ethics. The company also requires its suppliers to be environmentally conscious and adhere to the highest ethical business practices. Additionally, Virtusa emphasizes the importance of protecting natural water resources by avoiding pollution of lakes, rivers, oceans, and other water bodies through sustainable practices that prevent contamination and preserve aquatic ecosystems for future generations.
Collective actions	We participate in the UN Global Compact and follow its principles across all operations. In FY24, we strengthened our commitment to sustainable water management by signing up for and endorsing the CEO Water Mandate, aligning with our environmental stewardship goals. Through this global initiative, we work with industry leaders to drive innovation in water conservation across our operations and supply chain. We also participate in the Water and Ocean Stewardship Working Group of the UN Global Compact Network Sri Lanka, where our Global Head of Sustainability and Facilities currently serves as the board advisor. This working group aims to: • Take responsibility for water conservation within participating organizations. • Prevent the pollution of surrounding water catchment areas. Our involvement in this initiative further strengthens our role in promoting responsible water use and implementing sustainable practices, contributing to global water sustainability efforts.

Core elements	Description
Public policy	We are committed to addressing water stewardship by implementing a comprehensive water policy that guides our water management strategies, systems, and practices. The policy ensures that we comply with all legal requirements, minimize our water footprint, and maintain water quality throughout our operations, including processes and discharges. We have secured the necessary approvals from regulatory bodies and ensure compliance across all our facilities. We actively promote responsible water usage, supporting our broader environmental goals. In line with this commitment, we maintain strong relationships with local communities and have received no complaints from officials or stakeholders regarding our water practices. Additionally, we are updating our water targets to further improve our efforts to reduce water consumption and promote sustainable practices.
Community engagement	We continue to make a positive impact through a diverse range of community engagement initiatives. In FY25, we carried out the following projects: • Restoring water bodies: In partnership with United Way of Hyderabad, we carried out landscaping, sewage treatment, fencing, and desilting work at Ranglal Gunta Lake in Hyderabad. • Community infrastructure and sanitation: We conducted a village clean-up activity at Suragajakkanahalli, Anekal Taluk, and funded a feasibility study and the implementation of solar electrification for 179 houses in Nagerkurnool, located in the Amrabad Tiger Reserve area. For detailed information, see "Environment" on page 29.
Transparency	We track, monitor, and measure data according to GRI standards and report the data through our annual sustainability report and the CDP Climate Change disclosure.

UN Global Compact Principles

Category	UN Global Compact Principle	Section and page
Human Rights	**Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights; and	Strategy, policies, and practices - P.18 Our policies - P.42 Procurement process and management - P.69
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	
Labour Standards	**Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	Talent engagement - P.25
	Principle 4: Businesses should uphold the elimination of all forms of forced or compulsory labour;	Our sustainability framework - P.18-19 Our policies - P.42 Procurement process and management - P.69
	Principle 5: Businesses should uphold the effective abolition of child labor; and	
	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Communication of commitments to employees - P.22 Our policies - P.42
Environment	**Principle 7:** Businesses should support a precautionary approach to environmental challenges;	Environment - P.29-39 Environmental performance data - P.93-100
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility; and	
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	
Anti-Corruption	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.	Ethics and compliance - P.52 Code of business conduct and ethics and anti-bribery and corruption policies - P.53-54 Governance risk management - P.55-56 Governance data - P.104-105

GRI content index

GRI 1: Foundation 2021

Virtusa Corporation has reported in accordance with the GRI Standards for the period April 2024 to March 2025

GRI 1: Foundation 2021

GRI Standard/Other source	Disclosure	Location	Omission			Remarks
			Requirements omitted	**Reason**	**Explanation**	
General disclosures						
GRI 2: General disclosures 2021	2-1 Organizational details	P.9-10				
	2-2 Entities included in the organization's sustainability reporting	P.26				
	2-3 Reporting period, frequency and contact point	P.135				
	2-4 Restatements of information	P.28				
	2-5 External assurance	P.28, P.136				
	2-6 Activities, value chain and other business relationships	P.10-13				There were no changes to the sector, services, or client offerings during the reporting period.
	2-7 Employees	P.13, P.101				Partially reporting due to confidentiality constraints.

GRI Standard/Other source	Disclosure	Location	Omission			Remarks
			Requirements omitted	Reason	Explanation	
General disclosures						
GRI 2: General disclosures 2021	2-8 Workers who are not employees	P.13, P.101				"There were no significant changes during the reporting year. Partially reporting due to confidentiality constraints. Virtusa does not employ non-guaranteed hours employees (employees who do not have a guarantee of a minimum or fixed number of working hours). All our employees are either permanent, full-time, parttime, or temporary."
	2-9 Governance structure and composition	P.65				
	2-10 Nomination and selection of the highest governance body	P.66				
	2-11 Chair of the highest governance body	P.65				
	2-12 Role of the highest governance body in overseeing the management of impacts	P.15-16				
	2-13 Delegation of responsibility for managing impacts	P.16-17				
	2-14 Role of the highest governance body in sustainability reporting	P.15-16				
	2-15 Conflicts of interest	P.66				
	2-16 Communication of critical concerns	P.23, P.104				

GRI Standard/Other source	Disclosure	Location	Omission			Remarks
			Requirements omitted	Reason	Explanation	
General disclosures						
GRI 2: General disclosures 2021	2-17 Collective knowledge of the highest governance body	P.66				"Our board's composition reflects a balance of knowledge, skills, expertise, and diversity in order to support our business strategy. The profiles of our directors are available on our company website at: https://www.virtusa.com/board-of-directors Our investor, EQT AB, brings relevant expertise and actively guides our climate change program and overall sustainability strategy. For example, one of EQT AB's annual KPIs is to ensure that each portfolio company has a sustainability champion on its board, with training provided to reinforce accountability. EQT AB also oversees climate competency on our board. In addition, our board receives guidance on climate change through our independent director and the chairperson of the Sustainability Committee."
	2-19 Remuneration policies	P.66				
	2-20 Process to determine remuneration	P.66				
	2-21 Annual total compensation ratio	P.66				

GRI Standard/Other source	Disclosure	Location	Omission			Remarks
			Requirements omitted	**Reason**	**Explanation**	
General disclosures						
GRI 2: General disclosures 2021	2-22 Statement on sustainable development strategy	P.3				
	2-23 Policy commitments	P.20-21, P.42, P.52-53				Refer to https://www.virtusa.com/about/corporate-compliance
	2-24 Embedding policy commitments	P.22, P.42, P.53				
	2-25 Processes to remediate negative impacts	P.23				
	2-26 Mechanisms for seeking advice and raising concerns	P.23				
	2-27 Compliance with laws and regulations	P.54				There were no instances of non-compliance with laws and regulations during the reporting period.
	2-28 Membership associations	P.71				
	2-29 Approach to stakeholder engagement	P.24-25				
	2-30 Collective bargaining agreements	P.25				We do not provide reports on the percentage of employees covered by collective bargaining agreements.

Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P.26				
	3-2 List of material topics	P.26-27				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.26				
	201-2 Financial implications and other risks and opportunities due to climate change	P.78-91				
	201-4 Financial assistance received from government	-				No financial assistance was received from the government during the reporting year.
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.73-76				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	P.73-76				
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.104				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	P.68, P.104-105				

Material topics						
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.22, P.52-54				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	P.55-56	205-1(a)	Confidentiality constraints		Partially reporting due to confidentiality constraints. Operations are assessed at the company level.
	205-2 Communication and training about anti-corruption policies and procedures	P.22, P.55-56, P.104-105				Partially reporting due to confidentiality constraints. Our Code of Business Conduct and Ethics, as well as our anti-bribery and corruption policies, are publicly available on our website. Refer to the Strategy, policies, and practices section of this report for additional details.
	205-3 Confirmed incidents of corruption and actions taken	P.104				There were no public legal cases regarding corruption against the organization or its employees during the reporting period.
Anti-competitve behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.54				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P.54				Operations are assessed at the company level.

Material topics						
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.30-31				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P.97				
	302-2 Energy consumption outside of the organization	-				At present we don't consider there to be any energy sources outside the organization.
	302-3 Energy intensity	P.97				We report energy intensity only at a global level.
	302-4 Reduction of energy consumption	P.34, P.97				
	302-5 Reductions in energy requirements of products and services	P.34, P.97				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.30, P.32				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P.32				
	303-2 Management of water discharge-related impacts	P.32				
	303-3 Water withdrawal	P.98				
	303-4 Water discharge	P.98				
	303-5 Water consumption	P.98				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.35-39				
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	P.35-39				

Material topics						
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.30-31, P.34				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P.93-95, P.107-116				
	305-2 Energy indirect (Scope 2) GHG emissions	P.93, P.107-116				
	305-3 Other indirect (Scope 3) GHG emissions	P.93, P.107-116				
	305-4 GHG emissions intensity	P.93, P.107-116				
	305-5 Reduction of GHG emissions	P.7, P.93-96, P.107-116				We report the emissions intensity only at a global level.
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.30, P.33				
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	P.33				Waste data is recorded manually by the facilities teams at each location during collection or disposal.
	306-4 Waste diverted from disposal	P.99				
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.68-69				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	P.68-69				Partially reporting. Currently, we are able to report only the total suppliers screened which includes both new and existing suppliers.
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.41				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	P.101				Partially reporting due to confidentiality constraints.

Material topics						
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.41, P.43-44				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P.25	402-1(a)	Confidentiality constraints		
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.47				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P.47-50				
	403-2 Hazard identification, risk assessment, and incident investigation	P.47-49				We operate in an environment that does not involve construction, hazardous materials, or high-risk work. In line with our EHS policy, employees and contractors are encouraged to report OHS concerns without fear of retaliation. This includes removing themselves from work situations they believe could cause injury or ill health.
	403-3 Occupational health services	P.47-50				
	403-4 Worker participation, consultation, and communication on occupational health and safety	P.47-50				
	403-5 Worker training on occupational health and safety	P.47-48				
	403-6 Promotion of worker health	P.47-50				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.47-50				Our suppliers undergo an annual sustainability assessment that evaluates their environmental, social, and governance (ESG) practices to identify risks; if they fall short, we work with them on improvement plans to meet our standards.
	403-8 Workers covered by an occupational health and safety management system	P.47-50				

Material topics						
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.41				
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	P.46				
	404-3 Percentage of employees receiving regular performance and career development reviews	P.43-44				All Virtusa employees (100%) have regular performance appraisals that drive career development, compensation, and promotions.
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.41				
GRI 405: and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P.65, P.101				Partially reporting due to confidentiality constraints.
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.23, P.43				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	P.104				"Please refer to https://www.virtusa.com/about/corporatecompliance for our policies on code of business conduct and ethics, anti-bribery and corruption, and whistleblower protection. Two discrimination-related incidents were raised through our reporting channels. Each case was thoroughly investigated in accordance with our policies and procedures. Following the investigations, it was determined no legal discrimination could be substantiated. Appropriate actions were taken to address the concerns raised, and all three cases have been resolved and officially closed."

Material topics						
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.42, P.68				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	-				Not a significant risk for our operations and suppliers.
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.42, P.68				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	-				Not a significant risk for our operations and suppliers.
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.68-69				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	P.68-69				
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	P.42, P.68-69				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	P.54				

About this report

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB) standards for Software & Information Technology (IT) Services, and Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

While Virtusa's previous sustainability reports formed our UN Global Compact (UNGC) Communication on Progress (CoP), readers can now find our CoP questionnaire on the UNGC website, as per the new CoP requirements.

Report quick facts

[GRI: 2-3]

Reporting period:
April 1, 2024, to March 31, 2025
(In alignment with our financial statements)

Date of publication:
January 2026

Date of the previous report:
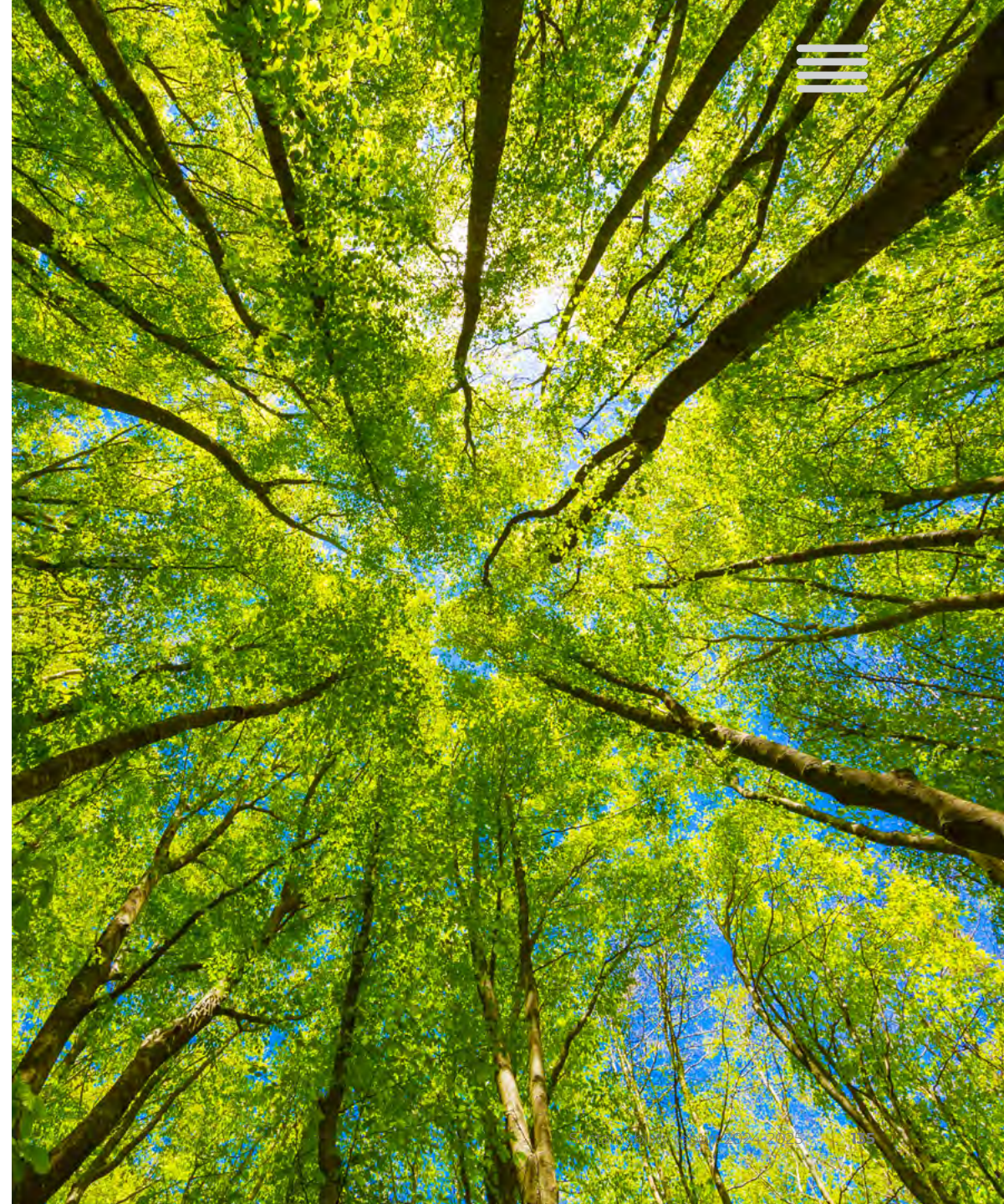January 2025

Reporting cycle:
Annual

Point of contact for questions:
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Questions and feedback on the report:
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Assurance statement   [GRI: 2-5]

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Board of Directors of Virtusa (Pvt) Ltd on the Sustainability reporting criteria presented in the Sustainability Report FY 2024/25

Scope

We have been engaged by **Virtusa (Pvt) Ltd** to perform a 'limited assurance engagement,' as defined by Sri Lanka Standard on Assurance Engagements, here after referred to as the engagement, to report on **Virtusa (Pvt) Ltd's Economic, Environment, Social and Governance (EESG) indicators** (the "Subject Matter") contained in **Virtusa (Pvt) Ltd's** (the "Entity's") **Sustainability Report for the year ended 31 March 2025** (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Virtusa (Pvt) Ltd

In preparing the Subject Matter, **Virtusa (Pvt) Ltd** applied the following criteria ("Criteria"):

- **The Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines, publicly available at** https://www.globalreporting.org
- **Sustainability Accounting Standards Board (SASB) Standards issued by the International Sustainability Standards Board (ISSB) of the IFRS Foundation, publicly available at** https://navigator.sasb.ifrs.org/login
- **Task Force on Climate-related Financial Disclosures (TCFD) Framework issued by the Financial Stability Board (FSB), publicly available at** https://www.fsb-tcfd.org/

Such Criteria were specifically designed for **the purpose of assisting you in determining whether Entity's Economic, Environment, Social and Governance (EESG) indicators contained in the Entity's Report is presented in accordance with the relevant criteria;** As a result, the subject matter information may not be suitable for another purpose.

Virtusa (Pvt) Ltd's responsibilities

Virtusa (Pvt) Ltd management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

Ernst & Young's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard on Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised") issued by the International Auditing and Assurance Standards Board (IAASB),* and the terms of reference for this engagement as agreed with the **Virtusa (Pvt) Ltd** on **04 September 2024**. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the **Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)** and have the required competencies and experience to conduct this assurance engagement.

EY also applies quality management standards, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the subject matter and related information and applying analytical and other appropriate procedures.

Our procedures included:

- Validated the information presented and checked the calculations performed by the organization through recalculation.
- Performed a comparison of the content given in the Report against the criteria given in the selected sustainability standards/frameworks.
- Conducted interviews with relevant organization's personnel to understand the process for collection, analysis, aggregation and presentation of data. Interviews included selected key management personnel and relevant staff.
- Read the content presented in the Report for consistency with our overall knowledge obtained during the course of our assurance engagement and requested changes wherever required.
- Provided guidance, recommendations and feedback on the improvement of the sustainability reporting indicators to improve the presentation standard.

We also performed such other procedures as we considered necessary in the circumstances.

Emphasis of matter

Economic, Environment, Social management data/information are subject to inherent limitations given their nature and the methods used for determining, calculating and estimating such data. Such inherent limitations are common in Sri Lanka.

We also do not provide any assurance on the assumptions and achievability of prospective information presented in the Entity's Report.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to **the information on the Economic, Environment, Social and Governance (EESG) contained in the Sustainability Report of Virtusa (Pvt) Ltd for the year ended 31 March 2025**, in order for it to be in accordance with the Criteria.

12 January 2026
Colombo

Partners: D K Hulangamuwa FCA FCMA LLB (London), A P A Gunasekera FCA FCMA, Ms. Y A De Silva FCA, Ms. G G S Manatunga FCA, W K B S P Fernando FCA FCMA FCCA, BE Wijesuriya FCA FCMA, RN de Saram ACA FCMA, NM Sulaiman FCA FCMA, Ms. L K H L Fonseka FCA, Ms. P V K N Sajeewani FCA, A A J R Perera FCA ACMA, NY R L Fernando ACA, DIN Gamage ACA ACMA, C A Yalagala ACA ACMA, Ms. P S Paranavitane ACA ACMA LLB (Colombo), B Vasanthan ACA ACMA, WD PL Perera ACA

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