Shaping what matters

Sustainability Report
2025/2026

FORTUDE

Contents

Shaping what matters

In a world defined by rapid change, driven by AI, automation, and digital transformation, our understanding of sustainability continues to evolve. Today, it extends beyond environmental stewardship alone; it is reflected in how responsibly technology is designed, governed, and applied to create lasting value for people, businesses, the planet, and society.

At Fortude, we are committed to shaping what's next. This means focusing on what matters most, while continuously innovating within our organization and collaborating with our partners to drive meaningful impact. Our approach integrates responsible digital transformation, strong governance, and human-centered thinking to build resilient, future-ready systems.

Our sustainability journey is anchored in four interconnected pillars:

Our people

We foster an inclusive, secure, and empowering workplace where individuals can thrive, grow, and contribute meaningfully in a rapidly evolving digital landscape.

Our planet

We take deliberate action to understand, measure, and reduce our environmental impact-driving efficiency, responsible resource use, and long-term environmental stewardship.

Our partners

We collaborate with clients, suppliers, and stakeholders to innovate responsibly, manage risks, and build sustainable value chains that benefit all.

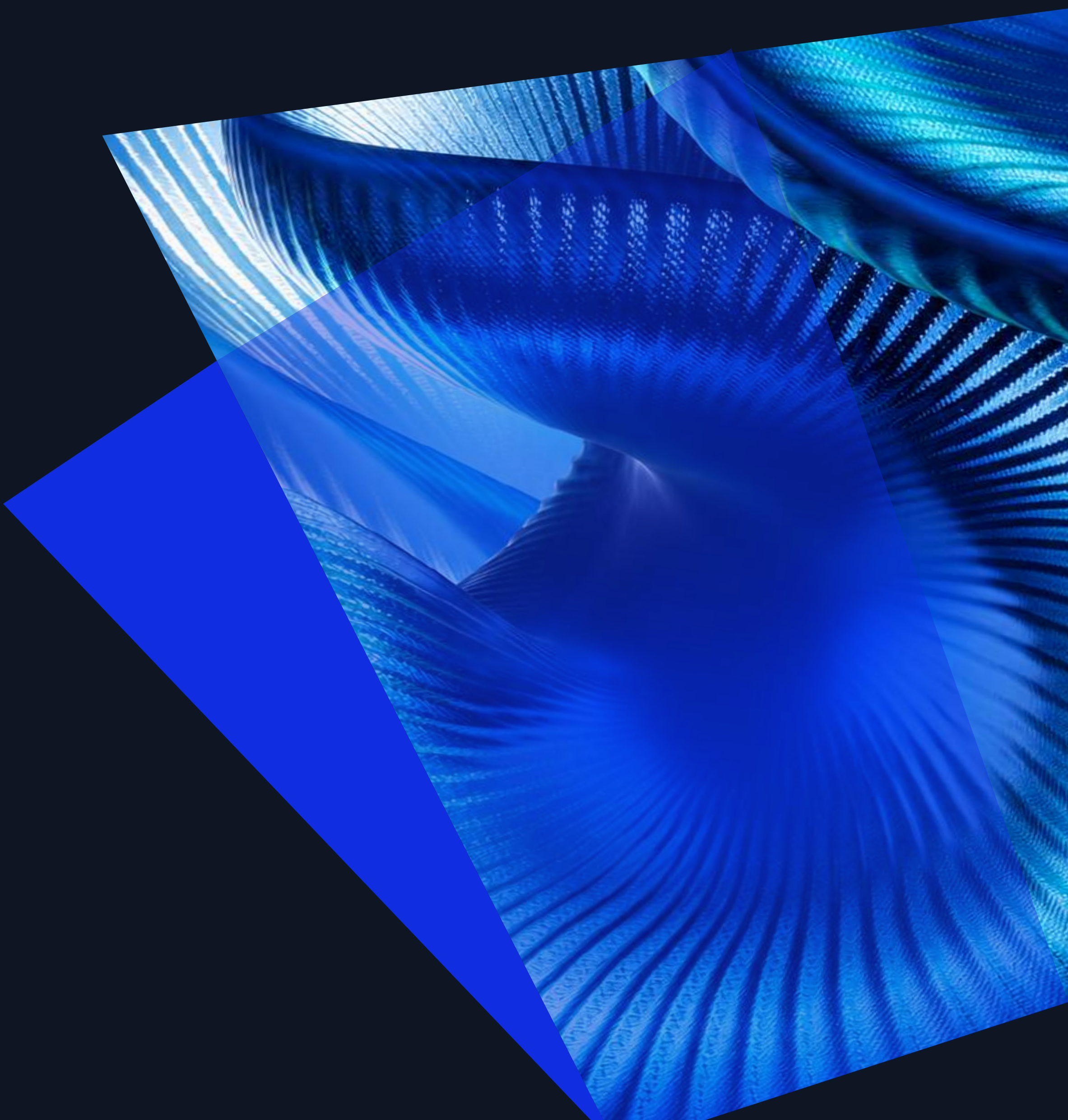
Our communities

We recognize our role as part of a broader ecosystem and strive to create a positive, lasting impact in the communities we serve.

As we move forward, our commitment is clear: to innovate with intent, partner with purpose, and act with accountability, ensuring that every step we take contributes to a more sustainable and equitable future.

01
Shaping our purpose

This section outlines who we are and how we operate, anchored in a strong governance framework and a clear strategic direction. It sets the foundation for how we shape what’s next through responsible decision-making and sustainable growth.



About this Report

This is the fourth Sustainability Report by Fortude, and the report is prepared with the aim of providing a balanced and concise assessment of the sustainability performance of the company during the financial year ending 31 March 2026.

Fortude's Sustainability Report 2025/26 has been reported in accordance with the GRI Standards for the period of April 1, 2025, to March 31, 2026. Please refer to the GRI Content Index on page 48 for a detailed list of the disclosures referenced in this report.

This marks the company's fourth sustainability report and is prepared internally. The company intends to pursue external assurance of the report's content in the upcoming financial year.

Scope and Boundary

The sustainability reporting boundary covers information related to Fortude, including all its operating entities spread across Asia, Europe, the Americas and Australia and New Zealand.

All indicators, measuring methodologies, assumptions and estimations utilized in the preparation of this report have been prepared in accordance with GRI Standards guidelines as well as standard industry practices. There are no changes to the reporting boundary or restatement of information from the Sustainability Report of 24/25.

Sustainability information

This report draws its content from the company's Sustainability Management Framework, a comprehensive guide outlining the procedures for identifying material aspects, gathering data, establishing targets, and monitoring the social and environmental impacts of its operations. The framework encompasses stated sustainability initiatives, fostering integrated thinking and reporting practices. Fortude strives to ensure that its operational decisions are guided by the Precautionary Principle – an approach to sustainability that advocates taking proactive measures to prevent environmental and public health harm even when full scientific certainty is lacking. Recognizing the complexity of ecological systems and the potential for irreversible impacts, the organization prioritizes energy consumption, environmental pollution, and climate change as key focus areas.

At a minimum level, the company ensures that it maintains full compliance with all laws and regulations applicable to operations. However, the company intends to strive to benchmark industry standards and other global best practices, beyond statutory obligations, to achieve a leading position in the industry.

Acknowledgment

Information contained in this report has been reviewed by the senior management team of the company and aligns with the policies and methodologies outlined in the 'Corporate Governance' section of this report.

The Board of Directors recognizes their duty to uphold the integrity of this report and is of the opinion that the Sustainability Report of Fortude for the financial year ending 31st March 2026 adheres to the reporting principles.

Publication date

30 July 2026

Feedback and inquiries

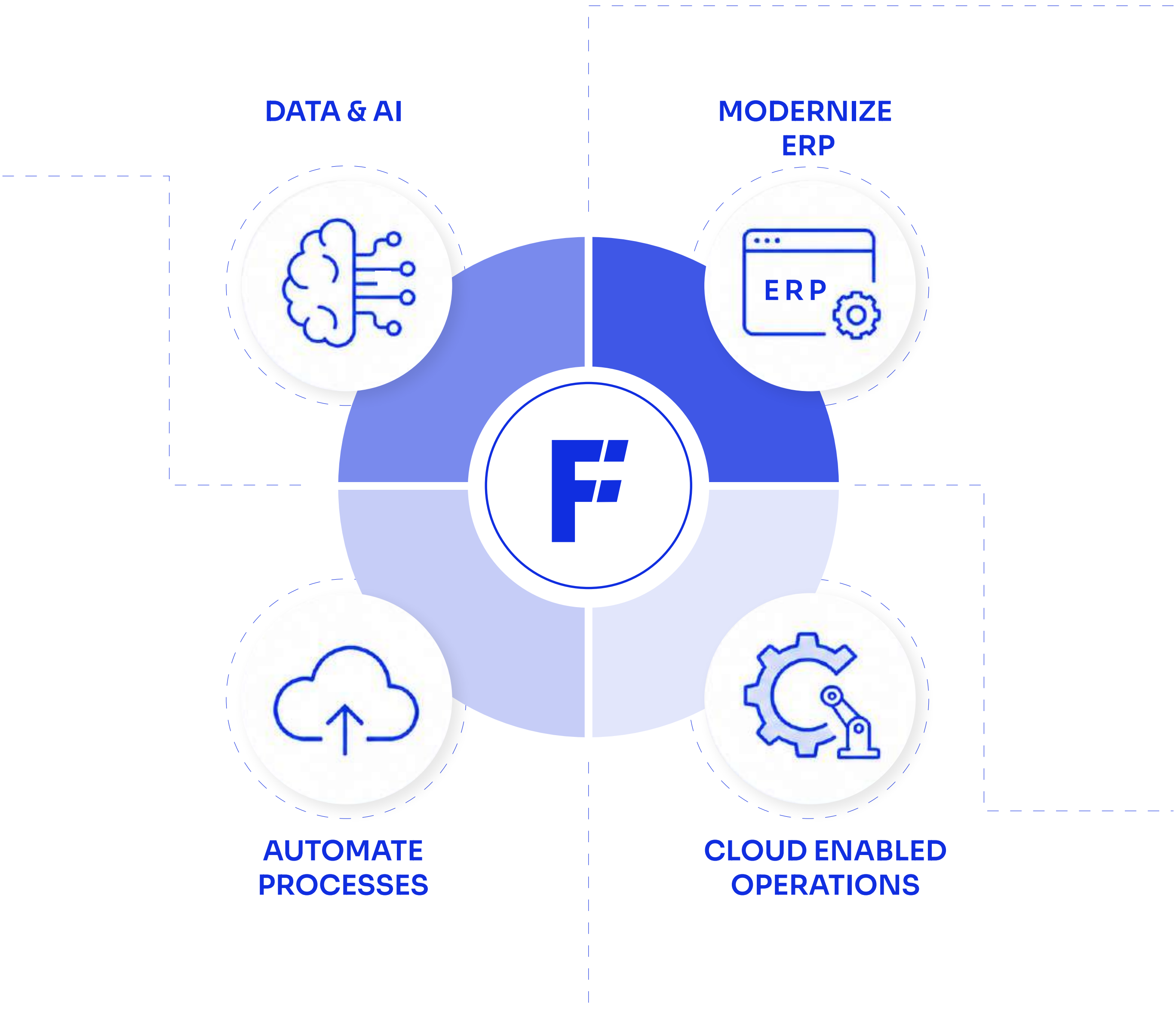
Please contact the following persons for inquiries regarding the Sustainability Report:

ESG and ERM - Sustainability@Fortude.co

About us

As a global digital solutions company, we work with businesses to modernize ERP, harness data and AI, automate processes, and build cloud-enabled operations that are smarter, faster, and more resilient. That's how we are turning technology into real business impact.

Serving over 120 organizations worldwide, we combine deep domain expertise with strong platform capabilities across ecosystems such as Infor and Microsoft. From transformation foundations to next-generation innovation, we deliver digital solutions that matter.



Partnerships

We are a partner to some of the world's largest technology, cloud and automation software solution providers. Together, we help make enterprise transformation projects a reality.

Infor

For a decade, Fortude, a trusted Infor Global Alliance and Channel Partner, has delivered ERP, cloud, integrations, and digital transformation through Data & AI, automation, testing, and digital advisory across global industries.

Channel Partner infor Alliance Partner

Microsoft

Fortude's relationship with Microsoft began in 2017, when we established our data & AI practice, and from the outset, our focus was on helping global businesses implement end-to-end intelligent analytics solutions using Azure data & AI services, Microsoft Fabric, Microsoft Power BI, Microsoft Foundry, and Copilot Studio.

Over the past two years, we have significantly expanded our Microsoft capabilities into providing services across Dynamics 365 Business Central, Azure infrastructure services, and Microsoft licensing through the CSP model.

Today, Fortude holds Microsoft Solutions Partner designations across Digital & App Innovation, Infrastructure, and Data & AI with the Analytics on Azure specialization. We are also an authorized delivery partner for Microsoft's flagship enablement programs: Dashboard in a Day, Analytics in a Day, and Fabric Analyst in a Day, helping customers take a practical approach to their data & AI journeys.

Microsoft Solutions Partner
Data & AI
Azure

Microsoft Solutions Partner
Digital & App Innovation
Azure

Microsoft Solutions Partner
Data & AI
Azure
Specialist
Analytics

Our services

Services

- Infor CloudSuite Consulting
- Microsoft Dynamics 365 Consulting
- AI and Digital Advisory
- Data & AI
- Intelligent Business Applications
- Managed Services

Products

Fortest
AI -powered automated regression testing product

Charlie
Agentic AI solutions

Focus areas

Our operations are centred around a defined set of industries, within which we leverage our expertise to deliver targeted, high-impact enterprise transformation solutions.

- Food & Beverage
- Retail
- Fashion
- Healthcare
- Manufacturing
- Chemical
- Distribution

Memberships and associations

Fortude is a member of a select few organizations and associations within Sri Lanka and its respective regions.

- Charted Institute of Management Accounting
- Sri Lanka Association of Software and Service Companies
- Information and Communication Technology Agency of Sri Lanka
- Ceylon Chamber of Commerce
- American Chamber of Commerce
- Diversity Collective Lanka
- United Nations Global Compact Network Sri Lanka

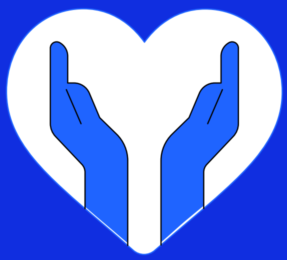
Awards

These are the awards Fortude won in in the reporting year.

Silver Award for the
DEI Champions category
CIMA JXG Pinnacle Awards 2025

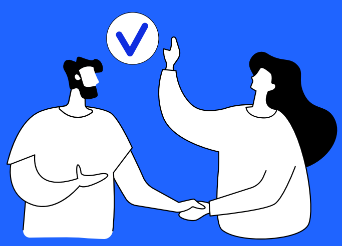
Our values

Our values are more than principles; they are a way of life at Fortude. They shape every interaction with our colleagues, customers, partners, and the communities we operate in.



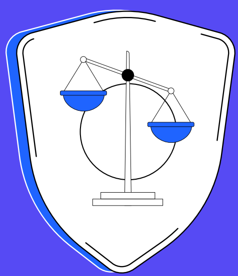
Caring & respect

We create an environment where people feel safe, valued, and supported by listening openly, encouraging growth, and treating colleagues and partners with empathy.



Humility

We stay curious and open-minded, knowing we don’t have all the answers. We learn from each other, welcome feedback, and grow together.



Integrity

Trust guides everything we do. We act honestly, take ownership of our work, and do the right thing, even when no one is watching.

Passion & resilience

We face challenges with energy and determination, pushing forward, supporting each other, and staying committed to delivering meaningful solutions.

Message from the CEO

Across every market we operate in, from the Americas to Europe and the Asia Pacific, I am seeing the same shift. Sustainability is no longer merely a regulatory add-on but a priority that global businesses are taking seriously. The effects of climate change are becoming increasingly tangible, with adverse weather reaching almost every corner of the world. Supply chains are under pressure, and industries are being compelled to rethink how they operate.

At Fortude, we have long believed that technology, when applied thoughtfully, creates genuine value. This year's sustainability report extends that belief into a different dimension: the conviction that the same discipline we bring to solving complex business problems can, and should be directed toward a more sustainable world.

Technology as a force for responsible business

Our work sits at the intersection of enterprise technology and real-world operations. Many of the industries we serve, food and beverage, fashion, manufacturing, distribution, and chemical are among the largest contributors to environmental impact globally. These industries are also under significant pressure to change and conform.

What we have seen, and what excites us, is that the solutions are already available. Better data visibility enables food and beverage companies to reduce overproduction and waste. Smarter demand planning in fashion helps customers avoid excess inventory that ends up in landfills. AI-powered forecasting enables supply chain teams to make decisions that are not just commercially sound but also resource-efficient. When a manufacturer gains a clearer picture of their demand signal, they consume less energy, generate less waste, and operate with greater precision.

This is where we believe Fortude can contribute to the larger sustainability picture, not by making ambitious commitments, but by helping our customers build the operational intelligence that supports practical, sustainable choices.

Our own commitments, close to home

The conversation about sustainability doesn't stop with our customers. It extends to the way we run our own business.

Energy conservation and waste management are priorities across our offices. We have taken steps to reduce consumption through the smarter use of electricity, energy-efficient equipment, and better operational processes; small measures that reflect a broader mindset. As a company that operates across time zones and continents, we are also aware that how we work has an environmental footprint, and we continue to look for ways to reduce it.

People are central to this. A sustainable organization creates conditions for its people to grow, contribute, and belong. We are committed to building a diverse and inclusive workplace, one that reflects the many cultures and communities we operate in. Diversity, for us, is not a metric to manage; it is a source of strength. We also actively invest in the continuous development of our talent, because we believe that when people grow, so does the organization's capacity to do meaningful work.

Operating across a complex world

Equally important is the way we approach sustainability across different continents. The sustainability challenges facing a business in the Americas differ from those in Europe or the Asia Pacific. Regulation, infrastructure, culture, and climate all shape what responsible business looks like in each context. Operating across these geographies has taught us to listen carefully, adapt thoughtfully, and resist the temptation to apply uniform solutions.

What remains constant is our intent: to make decisions with a long view, to consider our impact on people and the planet, alongside commercial outcomes, and to hold ourselves accountable.

Looking forward

The companies and sectors best positioned for what's to come are those building capability now. Not reacting to regulation but instead choosing to act because it is the right thing to do, and because it makes them stronger. At Fortude, we see sustainability and growth as inseparable; sustainable growth is the only way forward.

Shaping what matters is an invitation to our customers, our partners, and our people to be deliberate. To use our capability and our reach to make choices that count, through solutions that matter, across our global footprint.

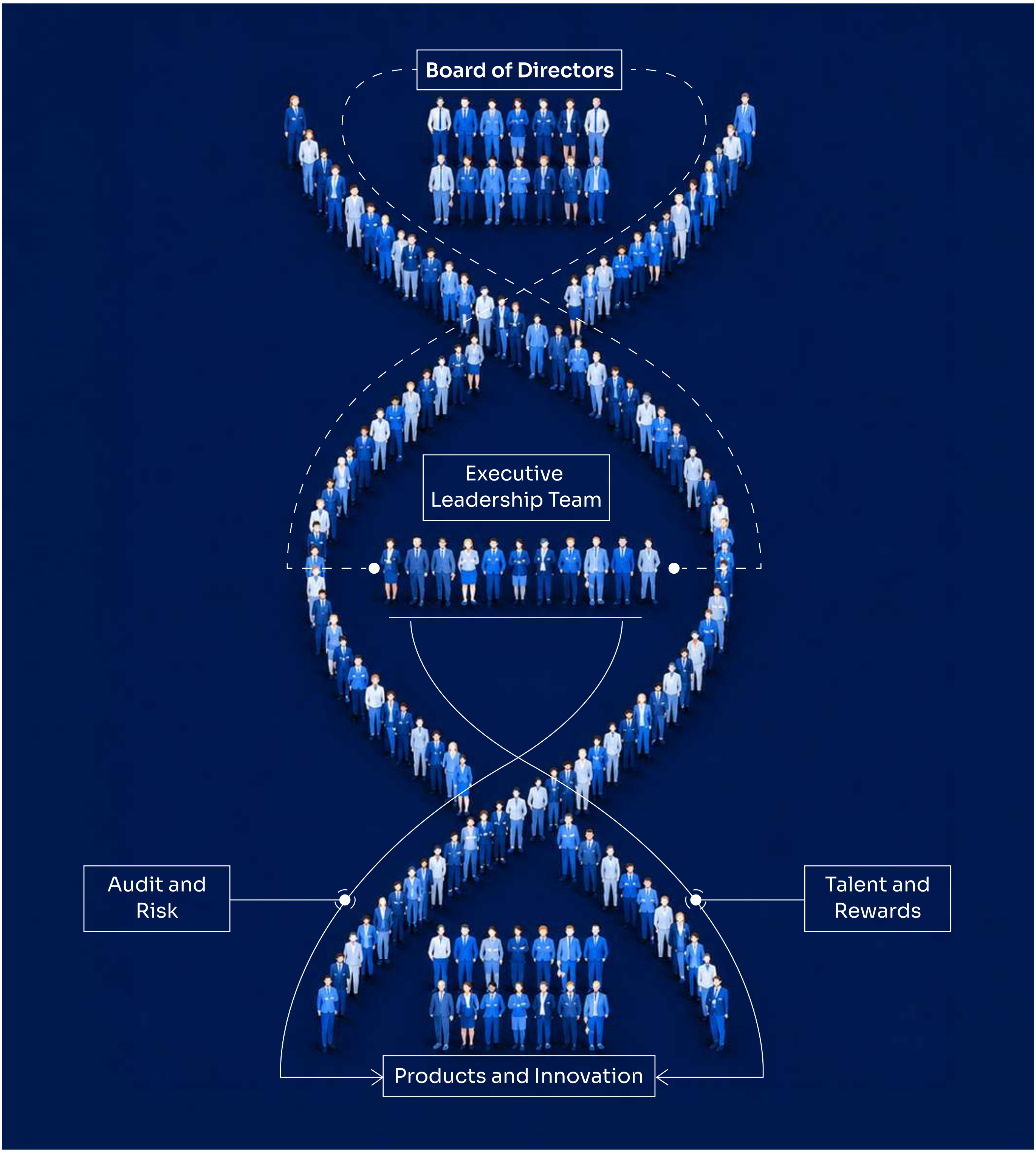
Arjuna Sirinanda
Managing Director/ CEO, Fortude

> **At Fortude, we see sustainability and growth as inseparable; sustainable growth is the only way forward.**

Corporate Governance

Fortude has established a comprehensive corporate governance framework that is integral to sustaining and enhancing long-term shareholder value. It reinforces accountability, embeds a risk-conscious culture, and promotes transparency, while enabling effective leadership and oversight.

Governance structure



Board composition

During the reporting year, Fortude's Board of Directors was headed by a male Non-Executive Chairman, a male Executive and Non-Independent Managing Director/ CEO, 3 Independent Directors (two males and one female) and 1 Board Advisor (male), who assume responsibility for overseeing the company's governance, performance, strategy, and overall affairs. Including the Chairman and Managing Director/ CEO, the board consists of five male members and one female member.

The Executive Leadership Team (ELT), appointed by the Managing Director/CEO, is responsible for driving the company's strategy and overseeing day-to-day operations. The ELT comprises of 9 male members and 3 female members which includes the Managing Director and the Executive Leaders of the company's key functional areas. Overall accountability for executing the company's strategic plan and managing daily operations rests with the Managing Director/ CEO, in line with the board's intent to streamline responsibilities and enhance operational efficiency.

Nomination and selection of the highest governing body

As a Private Limited Company, Fortude's board is primarily composed of representatives of its major shareholders. Board appointments follow a formal selection process designed to ensure that directors possess the appropriate skills, experience, and competencies required to fulfil their respective roles effectively.

The board acts as the custodian of corporate governance and assumes a pivotal role in upholding sound corporate governance practices and maintaining high ethical standards throughout the business. Its primary responsibility is to ensure that the business operates with fairness and transparency.

The Role of the board

Functioning as the paramount governing body, the Board of Fortude plays a crucial role in overseeing the execution of the business strategy and exercises independent judgment to oversee the management and performance of the company, consistently safeguarding stakeholder interests.

Board members sign a code of conduct and are expected to exercise the utmost good faith, honesty, and integrity in all their dealings with or on behalf of the company. They are required to act in the best interests of the company by disclosing real or perceived conflicts to the board. Board members do not get involved or intervene in the day-to-day operations of the company, including in the selection of suppliers or vendors.

The board also retains overall accountability for the identification and management of Environmental, Social and Governance (ESG) impacts, with oversight responsibilities delegated to the ESG and ERM Function, led by the Chief Legal & Governance Officer. The ESG and ERM Function provides timely updates to the board on any critical matters relating to ESG performance across material areas, including compliance, attrition, carbon footprint, energy consumption, and training hours. The board convenes on a quarterly basis, and additionally as required, with a formal ESG update presented annually. No critical concerns were escalated to the board during the reporting year.

Division of responsibility between the Chairman and Managing Director/ CEO

The Chairman's role is distinct and separate from that of the Managing Director/ CEO to prevent any single individual from having unbalanced decision-making authority. This separation of responsibilities is implemented to maintain a balanced distribution of power and authority within the board.

The Chairman:

The Chairman serves as a non-executive member of the board and serves on the board of Fortude's parent company. He leads the Fortude Board, ensuring its integrity and effectiveness, while upholding high standards of corporate governance and ethical conduct.

The Managing Director/ CEO:

The Managing Director/ CEO is responsible for setting the strategic direction of the company and leading the Executive Leadership Team in overseeing day-to-day operations. He fosters an organizational culture aligned with the company's values and upholds a strong ethical environment. His role also encompasses driving operational performance within the risk appetite approved by the board.

Evaluation of the board

Board members are appointed by shareholders, based on the advice of the board, to ensure alignment with the company's strategic needs.

Board members including the Chairman and the Managing Director/ CEO periodically allocate time at board meetings to explore opportunities for board skills enhancement, review board composition and effectiveness, and to identify areas for improvement.

Remuneration policy

The Board of Directors of Fortude's parent company has in place a remuneration committee that defines the remuneration of the Board of Fortude. Fortude's Board of Directors establishes the compensation structure for key management personnel within the company.

This compensation is aligned with local market rates and is intricately tied to sustainable value-creation objectives, in accordance with the overall corporate strategy. The remuneration structure is grounded in clear performance targets that provide sufficient flexibility, and no disparity exists in basic salary levels between males and females across various organizational levels.

Collective knowledge

To uphold the board's effectiveness in fulfilling its duties, the company actively invests in cultivating and expanding its understanding of economic, environmental, and social issues.

Regular briefings at committee and board meetings ensure that both the board and senior management are well-informed on these matters.

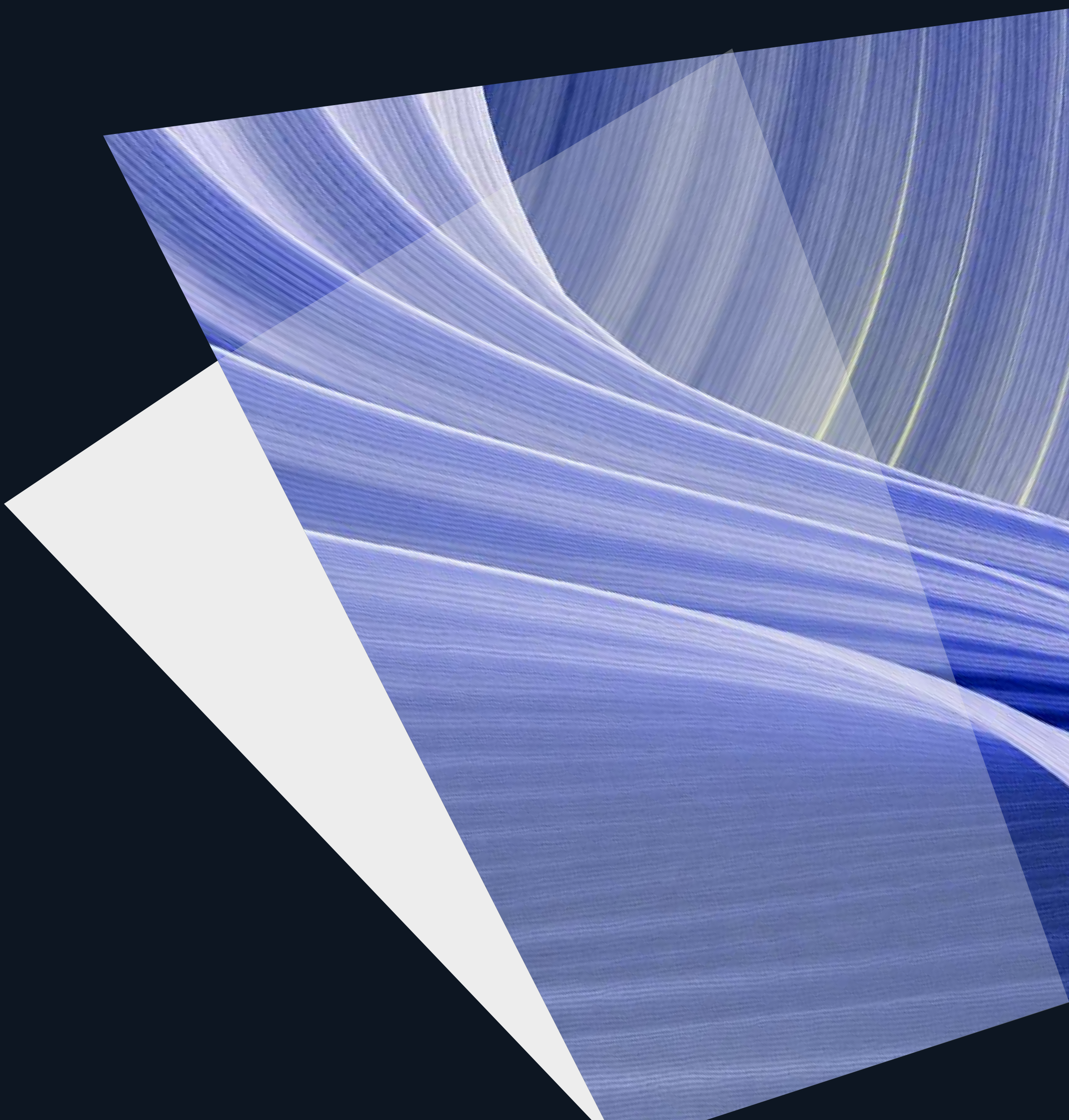
ESG Governance and reporting

The board and the Executive Leadership Team are responsible for the integration of ESG across the business operations and have delegated the oversight of sustainability issues, including economic, environmental, and social impacts as well as Sustainability Reporting, to the ESG and ERM function led by the Chief Legal & Governance Officer.

The board has also delegated to the Executive Leadership Team the management of the ESG Framework and to work with the ESG and ERM team to identify and manage material topics, implementation of the overarching company policies, the implementation of the management approach and SOPs, the improvement of the sustainability performance, and the management of impacts within the business.

02
Shaping what matters most

Focusing on what matters most, this section presents our ESG and ERM strategies, material priorities, and management approaches. It reflects how we embed sustainability into our operations, enabling resilient, accountable, and value-driven outcomes.



ESG Integration

As a leading global digital services provider, Fortude is committed to simplifying business processes and enhancing lives through technology.

The company recognizes the importance of proactively engaging with its stakeholders while effectively managing Environmental, Social and Governance (ESG) impacts, risks, and opportunities arising from its operations. The management of Fortude's ESG priorities is embedded within the company's strategy through a structured ESG Management Framework that is discussed further in the report. This approach enables alignment between strategic objectives and ESG considerations, positioning sustainability as an integral component of operations rather than a standalone function. Ultimately, this integration supports the company in addressing ESG impacts, mitigating associated risks, and delivering sustainable solutions to manage these exposures effectively.

Embedding Sustainability and Policy Commitment at Fortude

Fortude is committed to embedding sustainability throughout its operations, recognizing the wide-ranging impacts its activities may have on the environment, society, and the economy. Built on a strong foundation of Corporate Governance and Enterprise Risk Management, the company seeks to integrate sustainability into its organizational culture and day-to-day practices through continuous learning, collaboration, and reinforcement. The company's sustainability approach and its management framework are the result of an internal materiality assessment conducted during the financial year 23/24. The company utilizes its sustainability management framework to identify and remediate any negative impact it has on the environment, society, and employees. The company's sustainability policy, consisting of policies on environment, society, and governance, embeds the Precautionary Principle.

In addition, the company pledges to take preventive action in the face of uncertainty to avert potential risks and associated impacts on its stakeholders and the environment.

Fortude complies with all applicable laws and regulations concerning its employees. As a result of the company's operations primarily being in Sri Lanka, its human resources policies, processes, and practices adhere to Sri Lankan labour regulations, which align with the International Labour Organization's (ILO) standards, ensuring respect for human rights for its workforce. Similarly, Fortude also adheres to country and region-specific laws, regulations and policies concerning operations and Human Resources and also has dedicated employee handbooks for the same. Fortude is committed to ensuring the absence of modern slavery, which includes fair pay, non-discrimination, the prevention of forced labour, and child labour, and the promotion of equal opportunities for its workforce.

During the recruitment process, all new employees sign the 'Fortude Employee Code of Conduct,' which embodies the ethical standards and values of Fortude. In addition, during its induction program, the company carries out training and awareness sessions on the Employee Handbook and conducts refresher training and awareness sessions periodically for all employees.

The company is also committed to ensuring compliance with labour regulations, environmental standards, and health and safety practices throughout its value chain. It will introduce relevant supplier audits emphasizing environmental and social compliance, encouraging alignment with the company's sustainability policies in the forthcoming years. The company places significant importance on employee engagement and addresses any employee grievances and encourages all employees to raise concerns through its 'Safe to Speak Up' mechanism. More details of this policy can be found in the 'Employee Engagement' section on page 26 of this report.

All policies of the company, which are an integral part of the business management process, are approved by the Executive Leadership Team. The integration of the above sustainability commitments within the operations is implemented via the Company ESG Management Framework.

Key aspects of this ESG Framework include the identification of relevant ESG Topics, the development of Management Approaches, which are supported by Key Sustainability Performance Indicators (KSPIs) and the establishment of short-, medium- and long-term goals for the company's sustainability journey.

This framework allows the company to identify, measure, track, and report on its material topics, allowing for the mitigation of environmental, social, and governance (ESG) risks. The company has also developed Standard Operating Procedures (SOP) for each material sustainability topic to ensure consistency, accuracy, and completeness of data. The company carries out regular training for ESG Champions and users of the policies. Fortude's Management Approaches and KSPIs within the ESG Management Framework align with the GRI Sustainability Reporting Standards. The Environmental Stewardship and Labor Practices & Social Responsibility section of this report details the performance of each respective material topic.

Fortude's ESG Management Framework

Fortude's ESG Management Framework is designed to embed sustainability into all facets of its business operations. This structured approach offers step-by-step guidance, empowering the company to progress toward a more sustainable business model. Leveraging insights from this framework, Fortude evaluates the sustainability performance of its operations, identifies potential ESG risks, and implements corrective actions.

The ESG Management Framework is complemented by a sustainability organizational structure comprising a central ESG and ERM function headed by the Chief Legal & Governance Officer, with oversight by the Executive Leadership Team of the company. ESG champions have also been appointed for each function of Fortude. They communicate with their respective functions to provide relevant ESG information and implement sustainability initiatives and suggest process improvements.

The ESG Management Framework is supported by an internal data collection mechanism that helps report on the company's sustainability performance. In addition to the above, the company also strives to create behavioural changes in its employees, especially towards conservation and sustainability through awareness creation, training, and internal audits.

Looking ahead to the upcoming Financial Year, Fortude aims to establish benchmarks and targets for key sustainability indicators. This strategic approach ensures the selection of the most relevant and triple-bottom-line feasible sustainability initiatives, reinforcing the company's commitment to sustainable practices. The existing ESG management framework will be periodically reviewed and updated to meet the company's operational requirements.

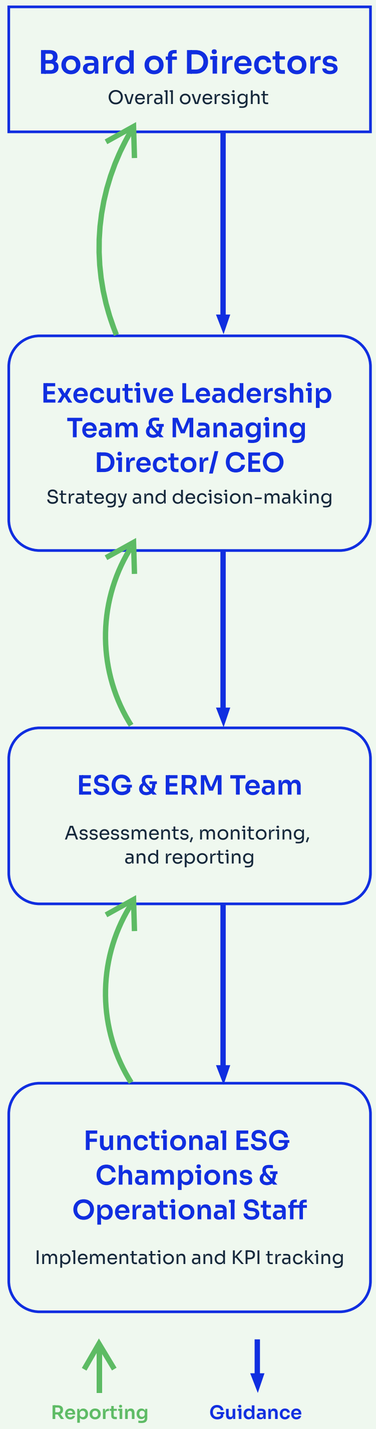
Sustainability Governance

The Board of Directors holds overall responsibility for integrating sustainability within the company and delegates oversight of the Sustainability Management Framework to the Executive Leadership Team, comprising heads of each function.

> **The Executive Leadership Team works with the ESG and ERM Team, led by the Chief Legal & Governance Officer, to conduct materiality assessments and identify key sustainability topics across economic, social, and environmental impacts, including climate change and emissions.**

The ESG and ERM Function evaluates operational improvements, develops mitigation plans, and reports annual ESG performance to the Executive Leadership Team and the Board. Functional ESG Champions support the ESG and ERM Team by conducting Functional Risk Reviews, assisting with materiality assessments, gathering ESG KPI data, and driving sustainability initiatives, awareness campaigns, and risk mitigation efforts within their functions. Progress is reported annually to the Board.

The Managing Director/ CEO reviews ESG KSPIs annually or as required, assesses performance changes, and identifies emerging ESG risks, including climate-related risks. Guided by the Board, the Executive Leadership Team and ESG and ERM Function direct ESG Champions and operational staff to implement corrective actions and improve performance across areas such as emissions, waste management, occupational health and safety, and compliance. The Managing Director/ CEO also oversees capital allocation for sustainability initiatives and ensures annual stakeholder reporting in line with globally recognized frameworks.

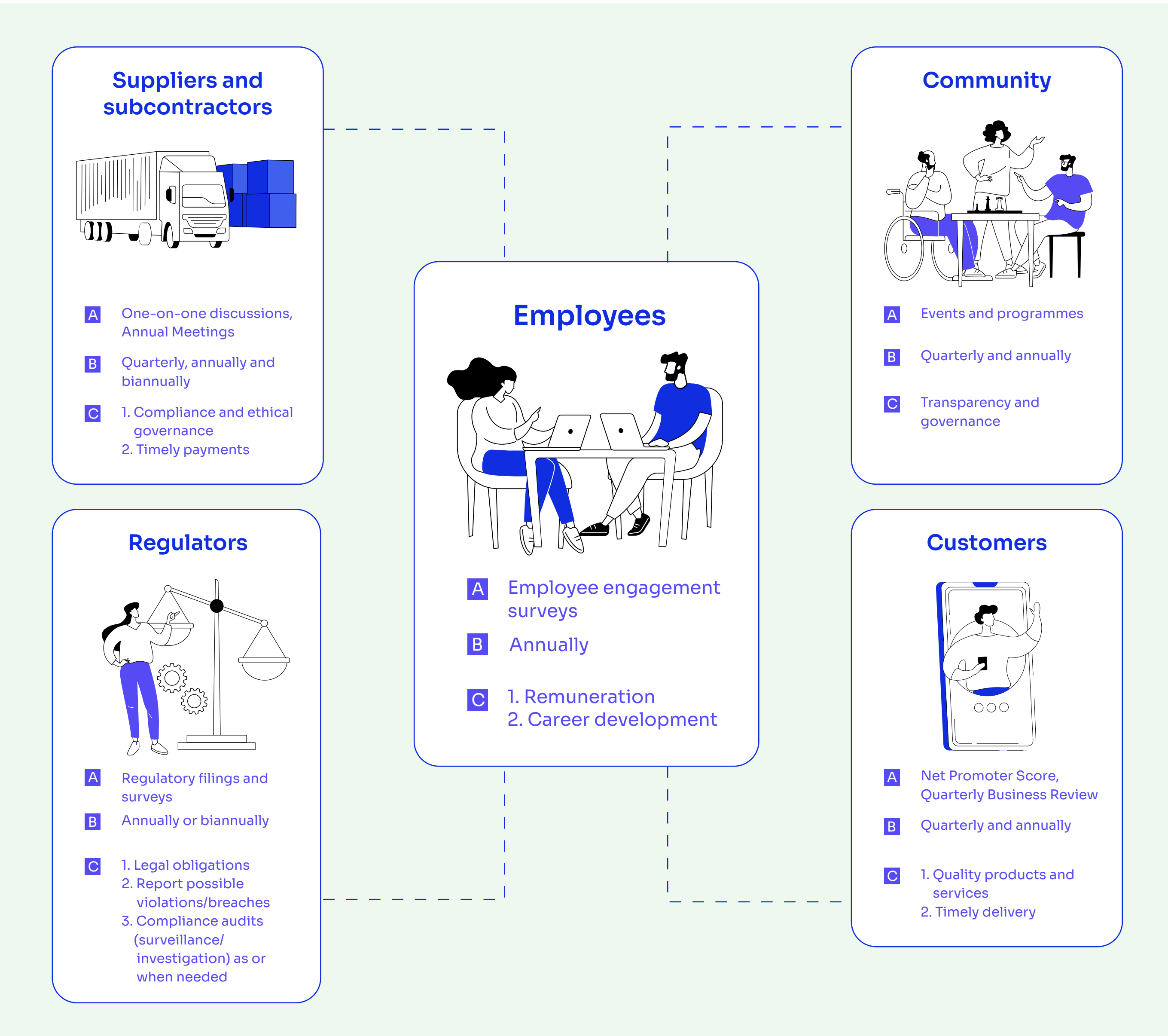


Engaging with Stakeholders

Stakeholder engagement remains a crucial element of Fortude's sustainability strategy, reflecting the company's commitment to understanding and addressing the perspectives of its significant stakeholders. The company defines significant stakeholders as individuals or groups who may influence, be influenced by, or be impacted by Fortude's operations and activities.

To effectively assess stakeholder perceptions and identify key sustainability topics, the company engages in a range of formal and informal consultations, negotiations, communications, mandatory and voluntary disclosures, as well as certifications and accreditations. These engagement processes enable Fortude to better understand operational impacts, strengthen stakeholder relationships, and support informed decision-making in relation to sustainability priorities and performance.

A view of Fortude's Stakeholder Engagement process has been depicted below.



☐ Stakeholder   A Type of Engagement/ Methodology   B Frequency   C General concerns

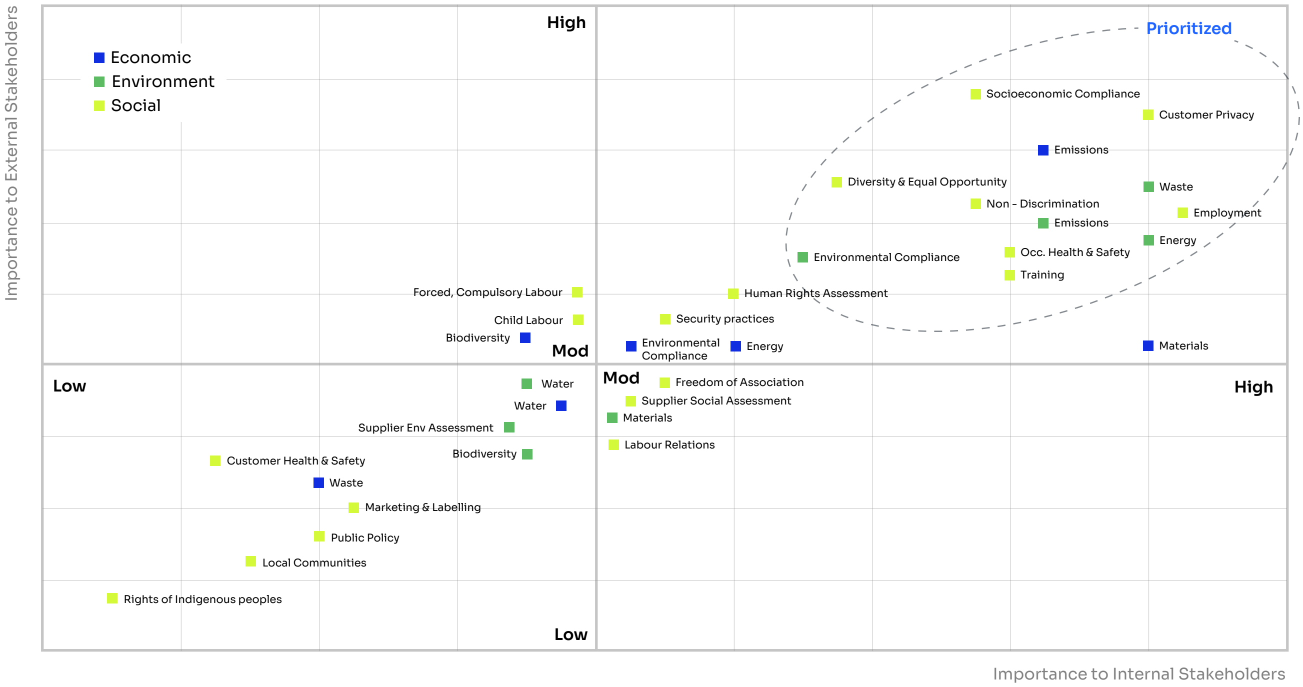
Identification of Material Topics

An internal materiality assessment was conducted in the Financial Year 23/24, to identify key stakeholders and their concerns. This was reviewed for accuracy in the reporting year. The prioritization of significant stakeholders and their concerns were carried out, while relevant issues are categorized based on their importance to stakeholders and the significance of their impacts. Fortude's materiality assessment is aligned with the AccountAbility AA1000AS Standard's 6-part Materiality Test, and the GRI 3 standards. Furthermore, Fortude also identified and documented the risks, risk ratings and mitigation plans of such ESG Material Topics including those associated with the physical and transition risks of climate change, through its materiality assessment and its Enterprise Risk Management process aligned to the COSO Framework. The identified material topics were reviewed and approved by the Executive Leadership Team and the Board.

When determining report content, the company prioritizes material topics based on their impacts and importance to significant internal and external stakeholder groups.

Mapping of Material Topics

Impact of ESG Topics to Internal and External Stakeholders



Management of Material Topics

The company manages its material aspects through a range of strategies and approaches defined collectively as Management Approaches. A formal review of these Management Approaches is conducted annually by the Executive Leadership Team of Fortude, with the Company's ESG and ERM function. A full Disclosure of the Company's Management Approaches can be accessed via the Company intranet for the staff to access as necessary and is available on Sustainability | Fortude for external stakeholders. The list of Material Topics that were identified and prioritized for reporting are as follows. These Material Topics have been categorized within Fortude's focus areas for Management Approach Disclosures and are discussed further in the report.

DISCLOSURE OF MANAGEMENT APPROACH: ECONOMIC PERFORMANCE

GRI 205: Anti-corruption	**GRI 205-1:** Operations assessed for risk related to corruption.

DISCLOSURE OF MANAGEMENT APPROACH: ENVIRONMENT

GRI 302: Energy	**GRI 302- 1:** Energy consumption within the organization.
GRI 305: Emissions	**GRI 305- 1:** Direct (Scope 1) GHG emissions. **GRI 305- 2:** Energy indirect (Scope 2) GHG emissions. **GRI 305- 6:** Emissions of ODS.
GRI 306: Waste	**GRI 306- 1:** Waste generation and significant waste-related impacts. **GRI 306- 2:** Management of significant waste-related impacts. **GRI 306 -3:** Waste generated.
GRI 307: Environmental compliance	**GRI 307-1:** Non-compliance with environmental laws and regulations.

DISCLOSURE OF MANAGEMENT APPROACH: LABOR PRACTICES AND DECENT WORK

GRI 2-7 Employment	
GRI 401: Employment	**GRI 401-1:** Number of new employee hires and employee turnover by region.
GRI 403: Occupational health and safety	**GRI 403-1:** Occupational health and safety management system. **GRI 403-2:** Hazard identification, risk assessment, and incident investigation. **GRI 403-3:** Occupational health services. **GRI 403-4:** Worker participation, consultation, and communication on occupational health and safety. **GRI 403-5:** Worker training on occupational health and safety. **GRI 403-6:** Promotion of worker health. **GRI 403-7:** Prevention and mitigation of occupational health and safety impacts directly linked by business relationships. **GRI 403-9:** Work-related injuries.
GRI 404: Training	**GRI 404-1:** Average hours of training per year per employee.
GRI 405: Diversity and equal opportunity	**GRI 405-1:** Diversity of governance bodies and employees.
GRI 406: Non-discrimination	**GRI 406-1:** Incidents of discrimination and actions taken.

DISCLOSURE OF MANAGEMENT APPROACH: SOCIETY

GRI 418: Customer privacy	**GRI 418-1:** Substantiated complaints concerning breaches of customer privacy and losses of customer data.
GRI 419: Socio-economic compliance	**GRI 419-1:** Non-compliance with laws and regulations in the social and economic area.

Enterprise Risk Management

The Enterprise Risk Management (ERM) Framework at Fortude aims to establish foundational structures for managing risks across functions and regions. The key objectives include communicating the company's commitment to risk management, ensuring a consistent approach, assigning responsibilities, and establishing robust risk reporting mechanisms, particularly focusing on Environmental, Social, and Governance (ESG) topics.

Fortude's risk management framework aligns with the ISO 31000:2009 guideline, incorporating key features of the standard as in the operations of Fortude.

These principles emphasize creating value, integration into organizational processes, decision-making involvement, addressing uncertainty explicitly, systematic, and timely approaches, reliance on the best available information, customization, consideration of human and cultural factors, transparency, adaptability to change, and facilitating continual improvement.

Risk Appetite

Fortude's Risk Appetite, set by the Board and reviewed annually, outlines the acceptable level of risk exposure in pursuit of strategic objectives. The company's Risk Appetite for 2025/26 is defined based on key value drivers such as financial or earnings volatility, regulatory compliance, reputation and governance, business continuity, innovation, and data protection.

Governance Framework, Management Structure, and ERM Process

Risk Management is seamlessly integrated into Fortude's Governance Framework, with a bottom-up approach where functions contribute to building the overall risk profile. Roles and responsibilities are clearly defined for ERM champions, functional heads, senior management, the Executive Leadership Team, and the board.

ERM Champions

ERM Champions are appointed within each function to serve as custodians of certain segments within the risk register. They serve as the engine of the ERM process, drive risk and compliance and promote a risk-ready culture within the respective pillars under their purview. While performing their duties, they are expected to seek the guidance of their functional heads and the respective function's Chief Officer.

Roles and Responsibilities

The ESG and ERM Function facilitates the risk process by undertaking quarterly risk reviews with the heads of each function, where significant enterprise and ESG risks are identified from each function. These risks are then consolidated by the ESG and ERM function and presented to the Executive Leadership Team for review and consolidation to Fortude's overall risk register. While the risk owners remain the heads of the relevant function in which the risk and risk mitigation action is identified, the process seeks to also identify risk owners and anticipated completion dates for the risk mitigation activities. The ESG and ERM function acts as a facilitator and process owner to ensure that the ERM process is undertaken seamlessly within the organization and acts as the custodian on the Fortude Risk Register where the final risk owner is the Managing Director/ CEO. The Board of Directors review consolidated risk assessment bi-annually, ensuring alignment with the company's risk appetite.

Risk Management Process

The risk management process is considered integral to business decision-making. Each function undertakes a comprehensive risk management procedure for routine operations and new projects, ensuring alignment with the company's risk framework. The risk rating system in Fortude's Enterprise Risk Management (ERM) Framework plays a crucial role in evaluating the significance of identified risks. Using parameters such as likelihood of occurrence, severity of impact, and velocity of risk, each risk is systematically assessed and assigned a rating.

The preventive, detective, and corrective action plans are then tailored to address specific risk events, with these plans assigned to a designated risk owner within the function. This risk owner, along with the head of the function, is responsible for managing the risk, implementing mitigation plans, and providing regular updates. The velocity of risk, indicating the speed at which the impact will be felt, guides the urgency of response. The consolidated risk register includes both Environmental, Social, and Governance (ESG) and enterprise risks, providing a comprehensive overview of the key risks across all functions. This integration ensures that the overall risk profile aligns with the company's strategic objectives and contributes to sustained growth while adhering to the principles outlined in the ERM framework.

Policy Adoption

A set of risk protocols guide functions in adopting the ERM policy, conducting risk assessments, identifying risks, assessing their impact and likelihood, implementing mitigation plans, and monitoring risks regularly. The process is systematic, involving quarterly reviews and reporting to the ESG and ERM function.

Review of Policy

Fortude's Risk Policy undergoes an annual review by the Board, Managing Director/ CEO, and the Chief Legal & Governance Officer, Head of ESG and ERM Function, ensuring alignment with evolving ERM frameworks, standards, business processes, and regulatory frameworks.

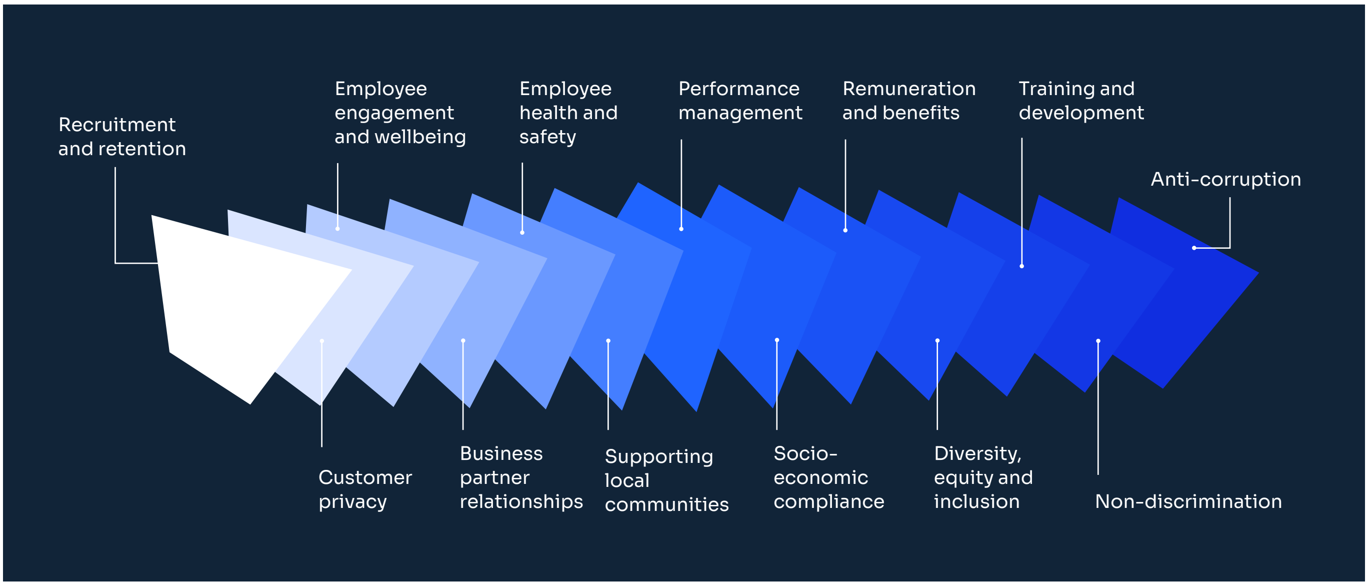
03
Shaping the future together

Our progress is powered by people and partnerships. This section highlights how we nurture an inclusive culture, support our talent, and collaborate with stakeholders to create shared value and drive meaningful impact.

Labor Practices and Social Responsibility

Fortude recognizes that its success is driven by its employees, whose contributions are central to its earning potential, productivity, and long-term sustainability. As such, human capital is regarded as one of the company's most valuable assets. The company is committed to effectively managing its workforce by fostering continuous engagement, promoting diversity and inclusion, ensuring a safe working environment, implementing robust talent management practices, and supporting career development to enhance employee value.

In addition, the company actively engages with local communities, regulatory authorities, and other key stakeholders, while maintaining a strong focus on delivering high-quality services that meet stakeholder expectations.



HR Governance

The company has established a comprehensive governance structure, supported by a suite of policies and procedures governing key aspects of the employment lifecycle, including recruitment, working hours, leave management, employee engagement, performance evaluation and compensation, training and development, health and safety, equal opportunity, non-discrimination, anti-slavery, and resignation. Collectively, these aspects ensure the consistent and effective management of human capital across Fortude's global operations. Fortude monitors key indicators such as attrition, diversity, training hours, and health and safety incidents through its sustainability performance management system and the Sustainability Performance Analyzer (SPA) Tool. Insights generated from this system are used to produce quarterly reports, which are reviewed by the senior management, to support informed decision-making and continuous improvement.

Employee Composition

Total workforce 599

198 401

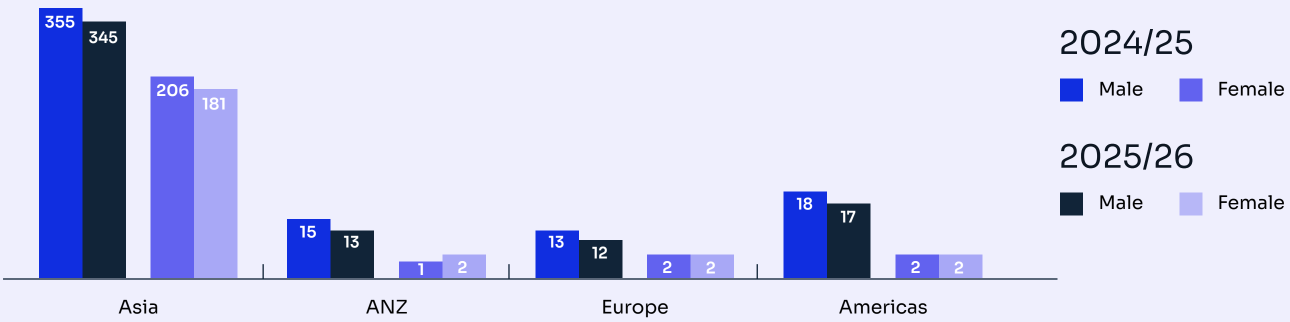
2024/25

Total workforce 574

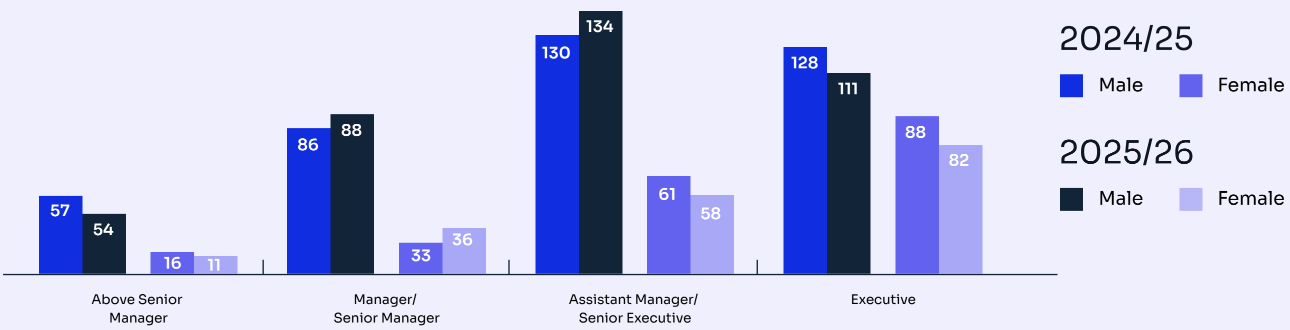
187 387

2025/26

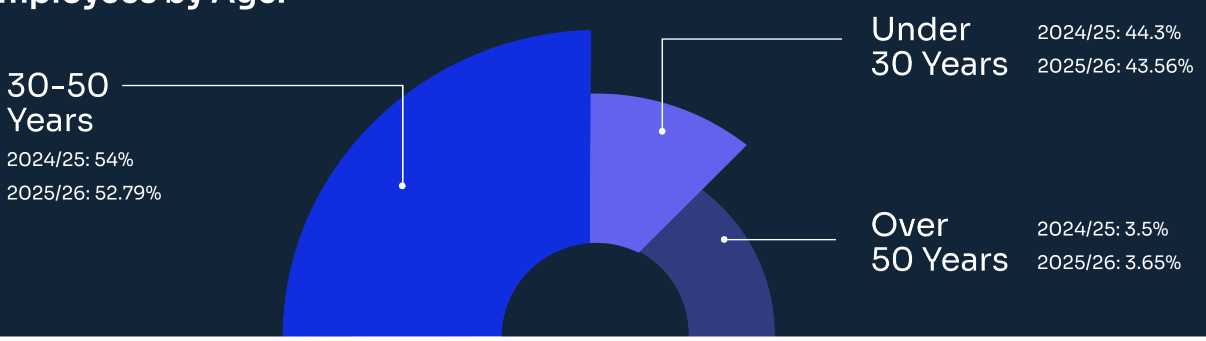
Employees by Region:



Employees by Grade:



Employees by Age:



The company employs full-time employees who engage in core operations. The company has a total of 534 permanent employees (362 male employees and 172 female employees) and 40 contract employees (25 male employees and 15 female employees) who add to the total employee count. Additionally, Fortude has 10 outsourced vendors who perform non-core tasks such as janitorial duties, security services, and other support roles. Fortude does not have employees with non-guaranteed hours.

All data relating to the employees and the outsourced staff of the company are tracked quarterly, and the relevant information is provided by the functional ESG Champion in line with the records maintained. The information pertaining to the workforce contained in this report is based on the workforce statement values as of the end of the reporting period.

Recruitment and Retention

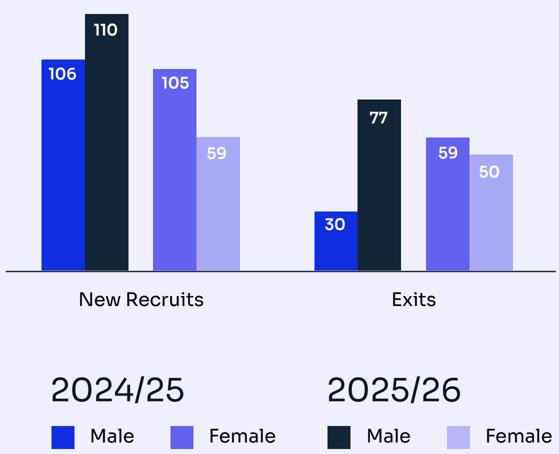
Recognizing the importance of a people-centric approach for sustaining a competitive edge, the company actively fosters synergies through the strategic recruitment and effective management of local talent, coupled with substantial investments in enhancing their capabilities.

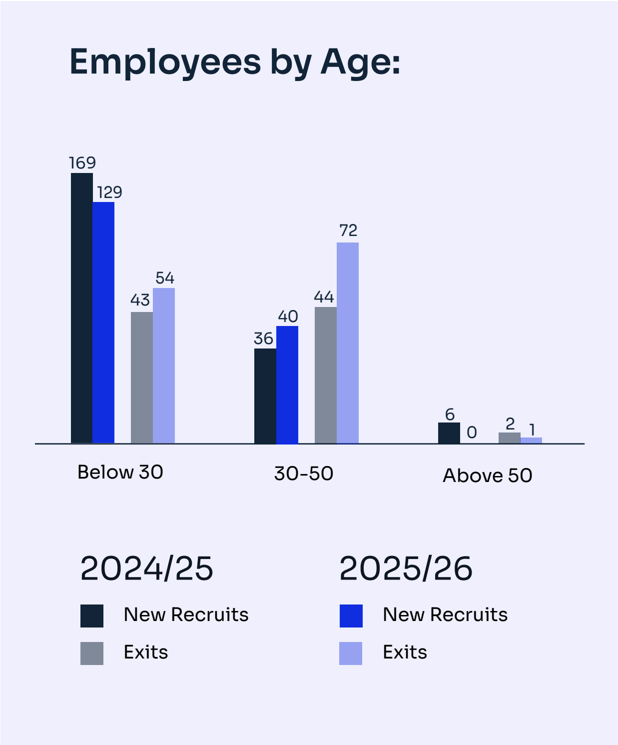
The company is dedicated to nurturing a diverse workforce, where all qualified candidates have equal opportunities for employment consideration.

The company has an Employee Code of Conduct that all employees must sign, ensuring that every employee adheres to ethical standards and upholds a high degree of integrity. The Code places a strong emphasis on cultivating a workplace characterized by respect for fellow employees, workers, and third-party personnel, with a commitment to maintaining an environment free from abuse and harassment. The Employee Code of Conduct ensures a collective commitment to ethical conduct and professionalism across the organization, and it addresses crucial aspects such as the responsible handling of proprietary information, avoidance of conflicts of interest, and guidelines for giving and receiving gifts.

The company maintains a zero-tolerance stance against discrimination, abuse, or harassment based on gender, race, religion, nationality, age, social origin, disability, political affiliations, or opinion. Employees can lodge formal complaints with the Senior Vice President- HR and/or their supervisors, ensuring a robust response in line with company policies for substantiated claims. The company's 'Policy against Discrimination and Harassment' is extensively communicated to staff, and all company policies are accessible on the company intranet. Regular monitoring of incidents involving discrimination, complete investigations, and remediation actions are conducted quarterly, with comprehensive reviews presented to senior management, affirming the company's commitment to a safe and inclusive workplace.

New recruits and exits by Gender:





During the year, the company recruited 169 employees, out of which 97 were on a permanent basis, and 72 were on contract. A total of 127 employees left the company, resulting in an attrition rate of 21.7%. The reason for a higher rate of attrition during the reporting year was due to migration for employment, migration for education, and the instability of the Sri Lankan economy.

Employee Engagement

As a renowned corporate entity, the company has a significant brand reputation as an employer of choice in its operating countries. The company is dedicated to upholding principles of business integrity, transparency, and respect for universal human rights and core labor principles, conducting its business ethically to safeguard its esteemed stature. There are no restrictions on freedom of association, and employees are free to join trade unions in accordance with the laws of their respective countries. This inclusive approach allows employees the freedom to participate in industrial associations and take lawful industrial action when required, reinforcing the company's commitment to ethical business practices and the protection of employee rights. At present, there are no collective bargaining agreements in place as there are no trade unions present. However, Fortude continues to maintain an open-door policy, fostering an environment where individuals can raise any grievances with senior management.

During the year, multiple activities were carried out across the company to engage and support employees, which included:

Observing religious practices and customs

Ushering in the New Year following the customs in Sri Lanka, including lighting of the oil lamp, boiling of milk and a traditional breakfast for all in the office. Important religious observances are also commemorated-including Diwali, Eid, the Sinhala and Tamil New Year, and Christmas. These initiatives brought together Fortude employees to partake and share in the customs of each religion.

Global engagement activities

As a global organization with operations spanning four continents, the company continues to prioritize inclusive engagement by connecting teams through a shared global platform each quarter. Key initiatives during the year included a cross-regional 'quiz night' that fostered collaboration and camaraderie, alongside a 'Dreams and Deals' pop-up sale designed to support employees. The company also partnered with Softlogic to launch its Health App at Fortude, organized an e-waste recycling day, and introduced dedicated e-waste disposal boxes to promote responsible waste management. The year concluded with end-of-year celebrations held across regions, strengthening team cohesion.

More formal engagement platforms included the Quarterly Global Town Hall, which provided updates from Fortude's regional operations and practices, and the 'Manager Town Hall', a quarterly forum bringing together Managers and above to discuss strategic priorities and key organizational developments.

Remuneration and Benefits

Our remuneration philosophy is rooted in the principles of fairness, transparency, and accountability. We recognize the importance of creating a supportive work environment that values diversity, promotes equal opportunities, and fosters employee satisfaction. The remuneration structure aims to attract, retain, and motivate top talent while ensuring internal equity and external competitiveness.

We establish competitive remuneration based on market benchmarks, considering factors such as job role, industry standards, and geographical location. The company conducts periodic reviews to ensure ongoing alignment with market conditions and the organization's financial performance.

Employees are entitled to a comprehensive benefits package that includes health insurance, reimbursement of certification/subscription, wellness programs, and other relevant perks. We continually evaluate and enhance our benefits program to meet evolving employee needs.

The company complies with the minimum regulatory standards stipulated in the country's regulations for employee remunerations and ensures adherence to mandatory benefits and complies with all statutory wage and benefit schemes applicable in those respective regions.

As part of our commitment to maintaining the privacy of sensitive information, we do not publicize individual or specific remuneration figures. This approach is in line with industry standards and ensures the respect and confidentiality of our employees' remuneration packages.

Employee Health and Safety

The company is dedicated to minimizing injuries in its workforce and is committed to creating a zero-accident and incident environment. The company prioritizes the health and safety of its workforce, subcontractors, customers, and third parties accessing its premises, and aims to provide a secure work environment by adopting effective hazard risk management principles, identifying key areas of hazards such as falling, electrocution, equipment malfunction, ergonomics related injuries, fire, and natural disasters.

Fortude's Occupational Health and Safety Framework covers various aspects, with regional and functional heads ensuring staff members understand and adhere to company-defined practices. This framework is reviewed and updated annually. Employees acting on Fortude's behalf are responsible for following local rules and procedures, taking personal responsibility for safety, and communicating potential risks. The Head of Admin and Chief Financial Officer are responsible for identifying occupational health and safety hazards through a formal risk assessment process.

While all employees and workers are stakeholders in the Health and Safety Policy Framework, the Chief Financial Officer oversees the implementation, monitoring, and continuous improvement of the framework. Fire wardens manage staff evacuation during emergencies at the Sri Lanka operational premises, and the HR Division monitors accidents and illnesses through a formal process. Occupational health and safety awareness programs, including evacuation drills, are conducted periodically.

The company ensures comprehensive fire safety measures, including the presence of fire extinguishers, designated assembly points, and regularly trained fire wardens on each floor, while also conducting monthly maintenance for elevator services and other necessary upkeep.

The company encourages employees to promptly report any health and safety risks to their supervisor, the Head of Admin or the Chief Financial Officer, ranging from unsafe electrical equipment to ergonomic issues.

Workplace injuries are tracked on an occurrence basis, reported quarterly to senior management, and immediately in the case of serious injuries or fatalities. The company records and reports on injury rates, and total work-related casualties, categorizing injuries as high consequence or recordable. In the event of high-consequence workplace injuries, the Admin function conducts a root cause analysis to identify primary and secondary causes and implement controls to prevent recurrence.

During the year there were no injuries to employees or contract personnel.

Employee Well-Being

At Fortude, employee well-being is prioritized through a holistic approach encompassing four key pillars: mental, physical, financial, and occupational wellness. A dedicated wellness team supports employees through structured initiatives, including defined protocols for primary intervention in crisis situations where required.

The company has implemented a comprehensive Mental Health Policy, which provides employees with additional leave to support recovery from mental health challenges. Confidential counselling sessions with qualified psychologists are sponsored, ensuring access to specialized and personalized support. Complementing this, an internal Mental Health Awareness Certification Programme equips employees with knowledge on self-awareness, coping mechanisms, and effective management of mental well-being.

In parallel, Fortude continues to invest in internal wellness workshops focused on helping employees better understand themselves, recognize what they are experiencing emotionally and mentally, and build the skills needed to proactively support their own well-being. The focus is on prevention rather than only management; strengthening resilience, emotional intelligence, self-awareness, and healthy coping strategies that enable employees to navigate both personal and professional challenges more effectively. The company also has a ‘Safe to Speak Up’ Policy, which was established to provide a safe environment at Fortude where employees, contractors, customers, vendors, or service providers can report any fraudulent, unethical, immoral, or malicious activities that could harm Fortude financially, reputationally, or impact its CHIP values. The policy ensures that individuals can report such concerns without fear of retaliation, discrimination, or any negative consequences.

Disclosure of concerns may involve, but are not limited to aspects such as discrimination, bullying and harassment, violation of company policies, retaliation, and unfair treatment. Should any grievances arise, employees are encouraged to follow the grievance handling procedure, which advises employees to discuss concerns with their immediate line manager, providing detailed facts for an informed decision. If there is no resolution, they can escalate it to the relevant management team members. Further recourse involves engaging with the HR team or the Senior Vice President- HR. In cases where resolution remains elusive, employees can seek an appointment with the Managing Director/ CEO through the Executive Secretary to find an equitable solution. Employees can also submit anonymous disclosures in writing to the specified Safe to Speak Up email address, along with sufficient evidence about the issue.

The company's grievance handling processes ensure that employees may raise grievances without fearing reprisals. Various channels are available for employees to communicate their grievances, including reaching out to their direct supervisor or the Senior Vice President - HR. Fortude maintains an open-door policy to ensure that grievances are addressed openly, fairly, and transparently, with a commitment to resolving issues and conflicts.
Managers are also equipped through targeted learning initiatives to better understand different types of personality, strengthen leadership values and communication skills, and create psychologically safe working environments where employees feel heard, supported, and empowered to perform at their best.

Physical wellness is supported through a range of initiatives, including awareness campaigns on healthy living, access to the in-house gym (PULSE Hub), and periodic medical camps. Financial well-being is further strengthened through access to one-on-one financial advisory services with qualified professionals, alongside workshops and webinars on financial planning, investment, and money management.

Collectively, these initiatives reflect the company’s commitment to fostering a healthy, resilient, and well-supported workforce.

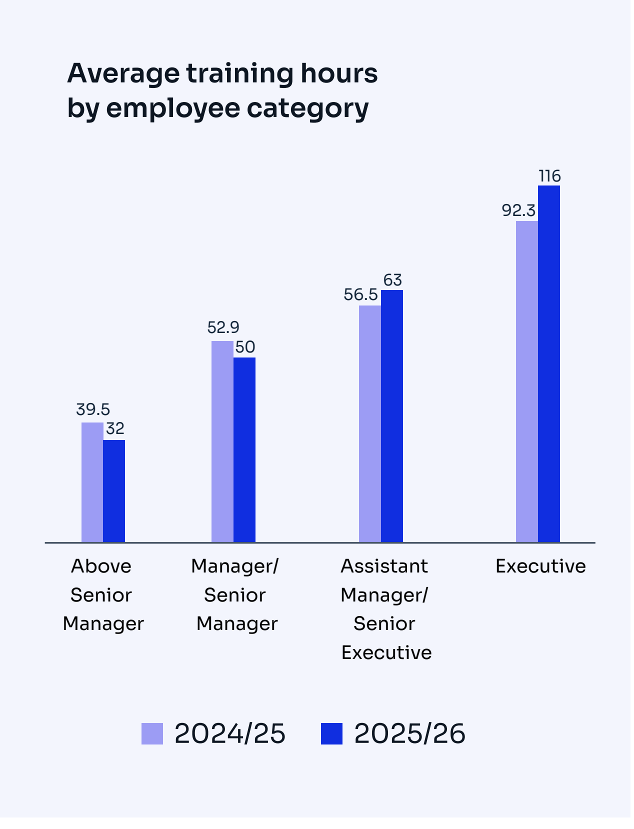
Training and Development

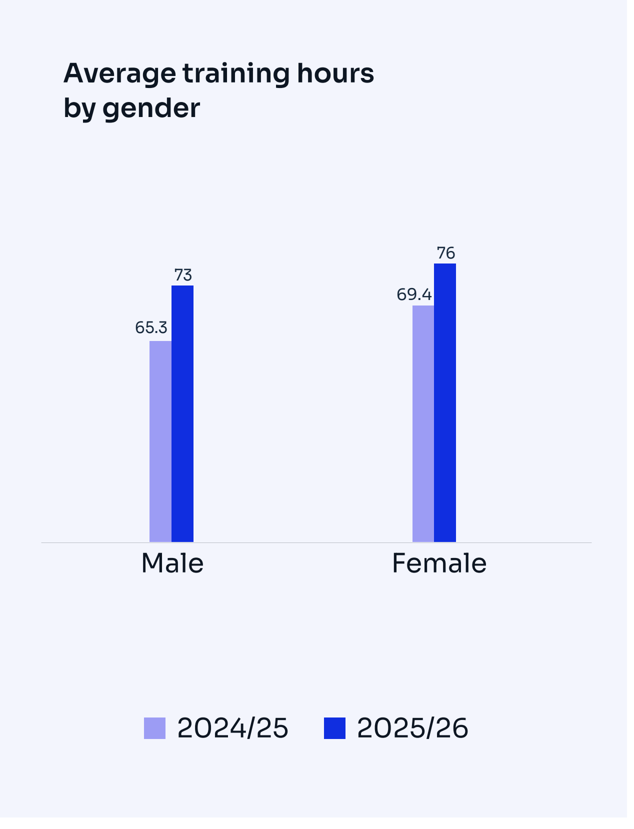
At Fortude, continuous learning and people development remain integral to building a resilient, future-ready organization. During the Financial Year 2025/26, the company continued to strengthen its learning culture through targeted investments in technical capability building, leadership development, and professional growth opportunities for employees across all functions.

A total of 42,635 learning hours were completed during the year, averaging 74 learning hours per employee. Learning opportunities were delivered through a blend of instructor-led sessions, self-paced digital learning, internal knowledge-sharing initiatives, and external development programs. Fortude also introduced Udemy as its newest learning platform during the year, expanding employee access to globally recognized learning content and supporting continuous upskilling in line with evolving industry demands.

The company continued to foster a strong internal learning ecosystem through 139 facilitator-led sessions conducted by 49 internal facilitators, while also investing in over 50 external training programs. Fortude Academy, the company's internal learning platform, further expanded during the year to feature over 202 courses supporting technical, behavioral, and compliance learning needs. In addition, employees were supported in obtaining over 30 professional certifications aligned with their career aspirations and business requirements. Coaching and mentoring initiatives also continued to play an important role in supporting leadership development, collaboration, and knowledge sharing across teams.

As the technology landscape continues to evolve rapidly, Fortude is poised to further strengthen its focus on AI enablement and future-ready capability development to equip employees with the skills needed to innovate, adapt, and create long-term value. Through these ongoing investments in learning and development, the company remains committed to nurturing a culture of continuous improvement, collaboration, and sustainable growth.





Performance Management

Fortude remains committed to creating an environment where employees are empowered to bring their best selves to work, perform at their highest potential, and grow meaningfully with the organization. Fortude DNA (an internal framework) supports the realization of our Employee Value Proposition, “Grow with Fortude,” by connecting individual contribution to our purpose of Delivering Digital Solutions That Matter, our CHIP values of Caring & Respect, Humility, Integrity, and Passion & Resilience, supported by our Culture (as defined in the Culture Canvas), and measured through our Performance Management Framework.

Our Performance Management Framework continues to focus on both performance goals and behavioral competencies, ensuring employees are evaluated not only on what they achieve, but also on how they achieve it. The framework enables clear goal setting, regular performance conversations, structured reviews, and development planning. At the start of the performance cycle, employees also set development goals linked to their behavioral competencies, reinforcing our focus on continuous learning, capability building, and career growth.

As part of the performance cycle, Fortude continued to strengthen its talent review and succession planning practices through the 9-Box framework, enabling the organization to assess both performance and potential. During the year, 48% of employees were identified in Boxes 1, 2, and 4, representing Top Talent for focused development and engagement. These insights also supported targeted development planning, career discussions, and leadership pipeline strengthening. The Circle of Excellence initiative was introduced to recognize and engage these high-performing and high-potential talent, celebrating their strong performance, potential, and alignment with Fortude’s values.

Succession planning remained a key priority, particularly for critical and leadership roles. Successors were identified for 62% positions, above and beyond the planned succession coverage of 50%. This process supports business continuity while enabling high-potential employees to be developed for future opportunities.

Together, these initiatives continue to strengthen Fortude’s performance culture by aligning individual aspirations with organizational goals, supporting employee development, and building a strong pipeline of future-ready talent.

Diversity, Equity and Inclusion and Culture

At Fortude, our journey towards building an inclusive and people-centric culture continued to evolve during the Financial Year 2025/26. While we recognize that meaningful change is ongoing, the year marked steady progress through intentional initiatives aimed at fostering equity, strengthening belonging, and embedding our values into everyday experiences.

Rooted in Fortude's CHiP value of Caring and Respect, and as a global organization, we remain committed to providing a safe, respectful, and inclusive environment for all employees. This commitment enables individuals from diverse backgrounds to thrive - irrespective of race, color, ethnicity, gender, age, sexual orientation, national origin, ways of thinking, worldviews, skillsets, education, marital status, geographic upbringing, or religion.

Our DEI journey began in 2018 with an internal company-wide survey, which led to the launch of the 'I am Diversity' and 'Better Together' initiatives designed to build awareness and foster inclusion across our teams through regular engagement.

Today, Diversity, Equity, and Inclusion (DEI) is embedded into our policies, practices, and culture, with ongoing efforts to sensitize employees and reinforce behaviors that reflect Fortude's values. As part of our long-term commitment, we are working towards achieving 50:50 gender equality across our global operations by 2027/28.

Our approach is anchored in four key pillars - Education and Awareness, Representation and Equity, Inclusive Work Environments, and Partnerships and Collaborations, ensuring a holistic and sustained focus across all dimensions of inclusion.

During the reporting year, only one incident of discrimination occurred which was addressed and resolved successfully after a comprehensive investigation.

Pillar 1: Education and awareness

Under this pillar, Fortude drives awareness and capability-building initiatives that enable employees to better understand diversity, challenge biases, and actively contribute to an inclusive workplace.

Over the years, we have consistently conducted a range of learning sessions and awareness initiatives aimed at strengthening employee understanding of diversity and inclusion. Our approach is intentionally shaped around addressing timely and relevant topics, ensuring that employees are not only aware but also sensitized to evolving workplace dynamics and inclusive behaviors.

This continued focus enables us to build a more informed, empathetic, and inclusive workforce. For example, we have conducted sessions on topics such as: LGBTQI+ inclusion, menstrual health and hygiene, cyber exploitation and gender-based abuse and gender bias at the workplace, to ensure our employees are continuously informed and sensitized to issues that impact inclusion in the workplace and beyond. In addition, we also place importance to ensuring new joiners are sensitized to inclusive behaviors early on, and as a part of this, all new joiners undergo a mandatory onboarding essentials course covering the fundamentals of DEI - our "Better Together" e-learning module.

Some of the key initiatives conducted under this pillar for FY 25/26 include:

"Unmasking bias – Your role in an inclusive global workplace" (Unconscious bias awareness sessions)

Together with Diversity Collective Lanka (DCLK), we conducted 2 awareness sessions on unconscious bias for our employees covering all regions. The sessions aimed to raise awareness of unconscious biases and their impact on workplace decisions, enabling employees to make more objective, fair, and inclusive choices in their day-to-day roles, as well as identify ways to overcome unconscious biases in their day-to-day work. These sessions saw a total participation of 240+ employees (around 40% of the total workforce).

Launch of Gen-Sync - Awareness of Generational Diversity at the workplace

Given the multigenerational workforce that we operate in today, we launched Gen-Sync, an initiative to foster greater awareness and understanding of generational differences, enabling employees to appreciate diverse perspectives and collaborate more effectively across age groups.

The first session under Gen-Sync focused on understanding how we can unlock the power of generations to foster better collaboration at work, featuring panelists who represented 3 different generational cohorts. This session saw over 100+ employee participation.

Modern parenting session

With the support of an external, certified parenting coach, we conducted a modern parenting session to support our working parents in navigating evolving parenting dynamics, highlighting its impact on workplace behaviors and equipping employees with practical tools to manage challenges and adopt positive parenting practices.

Prevention of Sexual Harassment (POSH) policy awareness sessions

Following the launch of the POSH policy for the Fortude team in India, we conducted targeted awareness sessions for our senior leadership and Internal Committee members, as well as for our Indian employees. These sessions were aimed at building understanding of the policy, reinforcing a safe and respectful workplace, and ensuring employees are aware of appropriate channels and processes to address concerns.employee participation.

Pillar 2: Representation and equity

Under this pillar, Fortude focuses on creating equitable opportunities and improving representation across the organization, ensuring that all employees have equal access to growth, development, and career progression.

Our efforts are driven by a strong commitment to fairness and meritocracy, where decisions related to hiring, development, and promotions are based on capability and performance. At the same time, we continue to strengthen representation across diverse groups, with a particular focus on achieving balanced gender representation across our global operations.

Over the years, we have taken intentional steps to track and improve diversity metrics, while implementing initiatives that support employees at different life and career stages, enabling them to thrive and grow within the organization.

Some of the key updates under this pillar over the year include:

Gender representation

We continued to track and monitor gender representation across the organization to assess progress and identify opportunities to strengthen representation, reinforcing our commitment toward achieving 50:50 gender representation across our global operations. As of March 2026, we have achieved 32% female representation in the workforce, aligning with global industry benchmarks (26.7% of global tech workforce is females, Deloitte 2025).

IGNITE WomenTech internship program

Through the second edition of IGNITE, our all-female tech internship program, we aimed to strengthen the pipeline of women in tech by providing early career exposure and hands-on learning opportunities. This 2-week program saw participation from 12 female undergraduates, featuring 25 curated sessions and 600+ learning hours, supported by 40 Fortude facilitators, offering them practical experience and insights into the technology landscape and exposure to Fortude. Following the program, two interns secured internship opportunities, reflecting our commitment to nurturing and retaining diverse talent.

CREATE graduate trainee program

Through our CREATE graduate trainee program, we maintained a strong focus on equitable representation, achieving a minimum 50:50 gender ratio within the intake. This reflects our commitment to building diverse talent pipelines and ensuring equal opportunities at the entry level.

Return to work

Through flexible working hours, we support employees returning from maternity leave, resulting in a 100% return to work rate.

Pillar 3: Inclusive work environments

Under this pillar, Fortude focuses on fostering a safe, supportive, and inclusive workplace where employees feel respected, valued, and empowered to bring their authentic selves to work.

Our approach is centered on creating an environment that enables employees to thrive by implementing inclusive policies, strengthening support systems, and driving engagement initiatives that promote well-being, psychological safety, and a sense of belonging. Some of the key initiatives under this pillar include:

‘Celebrating diversity: Every hand has a story’ (global diversity handprint activity)

At Fortude, we believe that our strength lies in the diversity of our people, our cultures, experiences, and perspectives. This event was a celebration of who we are together, as one team. While in many cultures, handprints symbolize presence, identity, and belonging , this initiative formed a part of our commitment to building an inclusive work environment where every voice is heard, every culture is respected, and every individual feels valued. The event saw participation from 80+ employees.

Launch of POSH Policy for Fortudeteam India

With the implementation of the POSH policy for Fortudeteam India, we strengthened our commitment to creating a safe, respectful, and inclusive work environment. The policy establishes clear guidelines, governance structures, and reporting mechanisms to address concerns, ensuring employees have access to safe and confidential channels. This forms a critical part of our efforts to foster a culture of trust, accountability, and psychological safety across the organization.

Parental leave support

We continued to provide parental leave support, including maternity and paternity leave, enabling employees to navigate important life stages while balancing personal and professional responsibilities. These policies contribute to fostering a supportive and inclusive work environment, while encouraging shared caregiving.

Safe to Speak Up Policy and Discrimination, Bullying & Harassment (DBH) Policy

We continued to reinforce a safe and respectful workplace through established mechanisms such as Safe to Speak Up and the DBH prevention policy. These provide employees with access to safe and confidential channels to raise concerns, ensuring that issues are addressed in a fair and timely manner. Together, these frameworks play a key role in fostering a culture of trust, accountability, and psychological safety across the organization.

Culture Canvas

The Fortude Culture Canvas, launched in 2024, offers a snapshot of what Fortude's culture entails. Through the collective input received from employees across the company, the information was collated by the Leadership creating the Culture Canvas. It was introduced to shape and reflect the company's core culture and values, offering a holistic view of Fortude's identity, and helps align employees with shared cultural principles, enhancing collaboration and a unified sense of purpose.

Pillar 4: Partnerships and collaborations

Under this pillar, Fortude focuses on strengthening its DEI efforts through meaningful partnerships and collaborations, leveraging external expertise and platforms to drive awareness, build capability, and contribute to broader industry conversations on inclusion.

Following our membership in the United Nations Global Compact (UNGC) Sri Lanka network in 2024, we actively participated in and facilitated a range of trainings, workshops, and knowledge-sharing sessions. These engagements have enabled us to both contribute to and learn from global best practices, while strengthening our approach to responsible and inclusive business practices.

Throughout our DEI journey, we have also collaborated with and sought external expertise to facilitate impactful learning and engagement sessions for our employees. By collaborating with organizations such as the IFC, Arka Initiative, Diversity Collective Lanka (DCLK), the Grassrooted Trust, Women in Tech and the UN Global Compact (UNGC), we have been able to bring in diverse perspectives and subject-matter expertise, strengthening the effectiveness and relevance of our initiatives.

We recognize that advancing diversity, equity, and inclusion requires collective effort, and through these collaborations, we continue to learn, contribute, and amplify impact both within and beyond the organization.

Some of the key highlights under this pillar include:

- **UNGC Accelerator Programs (Business & Human Rights Accelerator and Gender Target Accelerator)**

  As a member of the UNGC Sri Lanka network, four representatives from Fortude were selected to participate in two UNGC Accelerator Programs - Business & Human Rights (BHR) and Gender Target. Through these programs, we strengthened our understanding of responsible business practices and gender equity, enabling us to align our strategies with global best practices and accelerate progress on our DEI commitments.

- **UNGC Training of Trainers (ToT) on Male allyship and sexual and reproductive health & rights**

  As part of our engagement with the UNGC Sri Lanka network, we participated in ToT workshops on Sexual and Reproductive Health and Rights (SRHR) and Male Allyship in the Workplace. These sessions enabled us to build internal capability and deepen our understanding of inclusive practices, equipping participants to further drive awareness and advocacy within the organization. As an outcome, a dedicated SRHR awareness session is planned to be held in the upcoming financial year for Fortude employees, extending the impact of this initiative.

- **UNGC working group session on digital rights & AI**

  As part of our membership with the UNGC Sri Lanka network, we participated in the Business & Human Rights (BHR) Working Group meeting, where Fortude got the opportunity to facilitate a session for corporate representatives on "Digital Rights & AI". Through this session, we were able to contribute towards knowledge sharing and advancing conversations on responsible and inclusive use of technology.

- **Parenthood Global Mum Leaders Conference 2025**

  As a knowledge partner for the Parenthood Global Mum Leaders Conference 2025, we contributed to industry conversations on parenting and inclusion. One of our working mothers represented Fortude as a speaker, sharing insights on AI parenting tools and highlighting the intersection of technology, caregiving, and the future of work.

- **DCLK Respectful Workplaces Training**

  We engaged with DCLK to enhance awareness around respectful workplace practices, with two employees participating in the workshop. This contributed to building internal capability and further reinforcing a culture of respect, inclusion, and accountability.

Awards: In recognition of Fortude's DEI efforts over the past few years, Fortude was awarded the Silver Award in the DEI Champions category at the CIMA JXG Pinnacle Awards 2025.

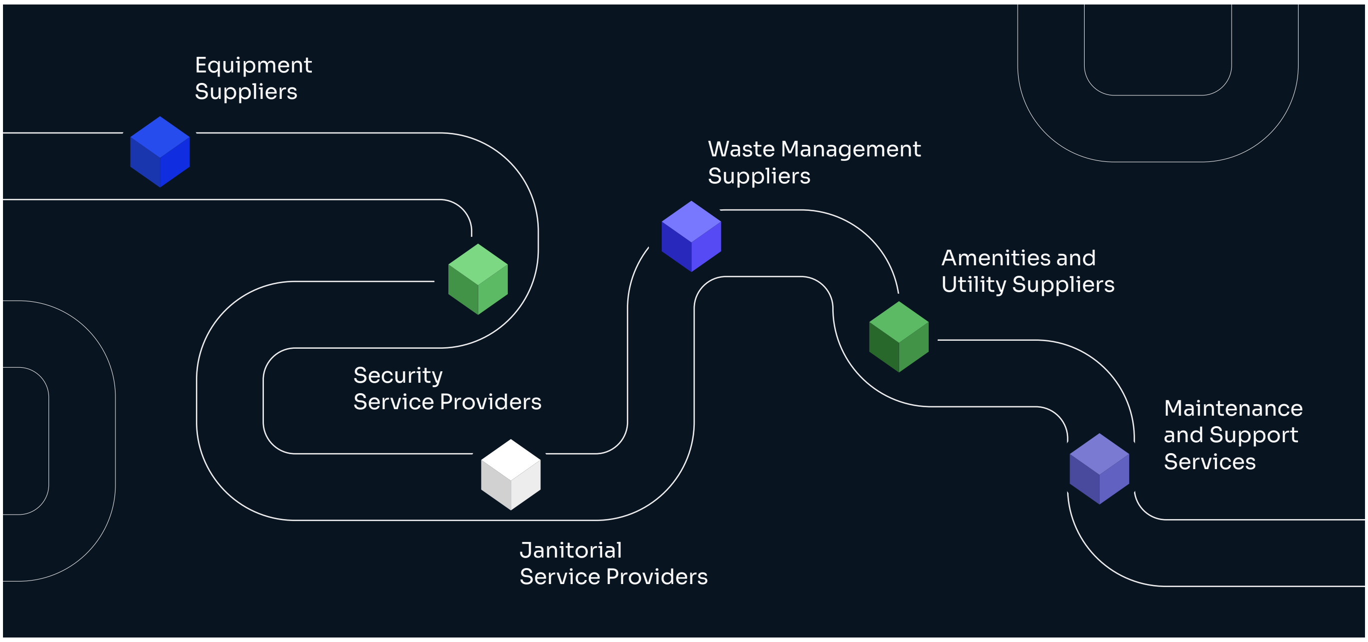
Customer Privacy

The company emphasizes maintaining the confidentiality of customer information as an integral part of its operations. This commitment is reinforced through contractual agreements with customers and is explicitly outlined in the Employee Code of Conduct and relevant Non-Disclosure Agreements with staff and other third parties. Robust control mechanisms have been implemented on IT systems, and regular audits are conducted to verify the adequacy of data security measures.

The company is dedicated to data security through Fortude's Privacy Notice, which safeguards personal information. Instances of data loss, privacy concerns, and customer complaints related to these matters are tracked and reported quarterly using the SPA tool and to the senior management team. The company is also certified under ISO 27001 for Information Security Management Systems, demonstrating our commitment to upholding the highest standards of information security. In addition, it is certified under ISO/IEC 27701:2019 for Privacy Information Management Systems (PIMS), further strengthening its approach to privacy and personal data protection. It focuses on protecting confidentiality, integrity, and availability of information, which includes customer data.

During the year, there were no complaints concerning breaches of customer privacy and losses of customer data.

Business Partner Relationships



The company employs a systematic approach to efficiently manage its supply chain, addressing social concerns, enhancing sustainability, and optimizing procurement processes. Strong partnerships have proven invaluable, ensuring reliable supply chains even in challenging operating conditions.

Supporting Local Communities

The company actively engages in a range of Corporate Social Responsibility (CSR) initiatives, showcasing a strong commitment to societal impact. The company's efforts to contribute to a sustainable and positive future align with its core values, emphasizing responsible business practices and a holistic approach to societal well-being.

Financial support for Fortude's minor staff

During times of ongoing economic hardship, the company took an inward-focused approach to community support by organizing an employee-led fundraiser. This initiative provided additional financial assistance to the company's janitorial and minor staff, supplementing their regular wages.

Guiding Leadership & Outreach

Guiding Leadership & Outreach (GLO), a program led by the Global Learning Lab, adopts a holistic and multidimensional approach to fostering sustainable communities, youth empowerment, and overall community well-being. Designed to nurture youth as future citizen leaders, GLO is implemented across Sri Lanka by Fortude employees trained as GLO facilitators. As part of each program iteration, they also carry out CSR initiatives, further contributing to local communities.

Fortude has expanded its outreach through a series of training sessions and CSR initiatives, reinforcing its commitment to youth empowerment and leadership development. In March 2024, the company conducted its first GLO training session for AIESEC students, equipping them with essential leadership skills for professional success. This was followed by the inaugural Sustainable Impact Project in July, where Fortude launched a Career Guidance Workshop at Our Lady of Victories Convent, Moratuwa, offering valuable career insights and mentorship.

Building on these efforts, Fortude hosted a second GLO Workshop in August as part of the Ignite Internship Program for Women, fostering an inclusive learning environment and enhancing career readiness among young women. Additionally, the company, along with its Ignite Women interns, led a Laptop donation project and an IT industry and career awareness session at Nambapana and Handapangoda Central College in Horana, aimed at bridging the digital divide and equipping students with critical industry knowledge. Notably, two interns from the Ignite Internship Program have continued their journey with Fortude, benefiting from its hyper-learning approach.

Further strengthening its leadership and community engagement initiatives, Fortude conducted a third GLO Workshop in October at the Faculty of Management, University of Peradeniya, providing HR undergraduates with industry insights and leadership training. This session also fostered collaboration for future CSR projects with university students. Through these initiatives, Fortude remains dedicated to nurturing future leaders and creating meaningful opportunities for young professionals.

Thread of Hope

Extending the spirit of care and community engagement, Fortude continued its Thread of Hope CSR initiative for the second consecutive year, reflecting our ongoing commitment to social responsibility. Led by the ESG and ERM Team along with the support of the HR team, the initiative brought together employees across the organization to contribute gently used items, creating meaningful support for underserved communities.

Building on this effort, Fortude strengthened its outreach through a donation to Samata Sarana, while also providing new clothing to the Red Cross Society to support individuals and families displaced by the Dithwah cyclone. Through these collective contributions, Thread of Hope embodies our commitment to creating tangible, positive impact and standing in solidarity with communities in times of need.

Socio-Economic Compliance

The company's safety and compliance is monitored through regular risk assessments, fostering a culture of process excellence. The company ensures adherence to expected product quality standards and compliance with customer health, safety, and privacy requirements. A proactive approach to rules and regulations is maintained to sustain operations, with monitoring of non-compliance issues related to product and service responsibility. Fines for environmental and socio-economic non-compliance are recorded, reported to the ESG and ERM Function via the SPA tool every quarter, and shared with the Senior management for review. During the year, there were no instances of significant non-compliance with laws and regulations in the social and economic areas.

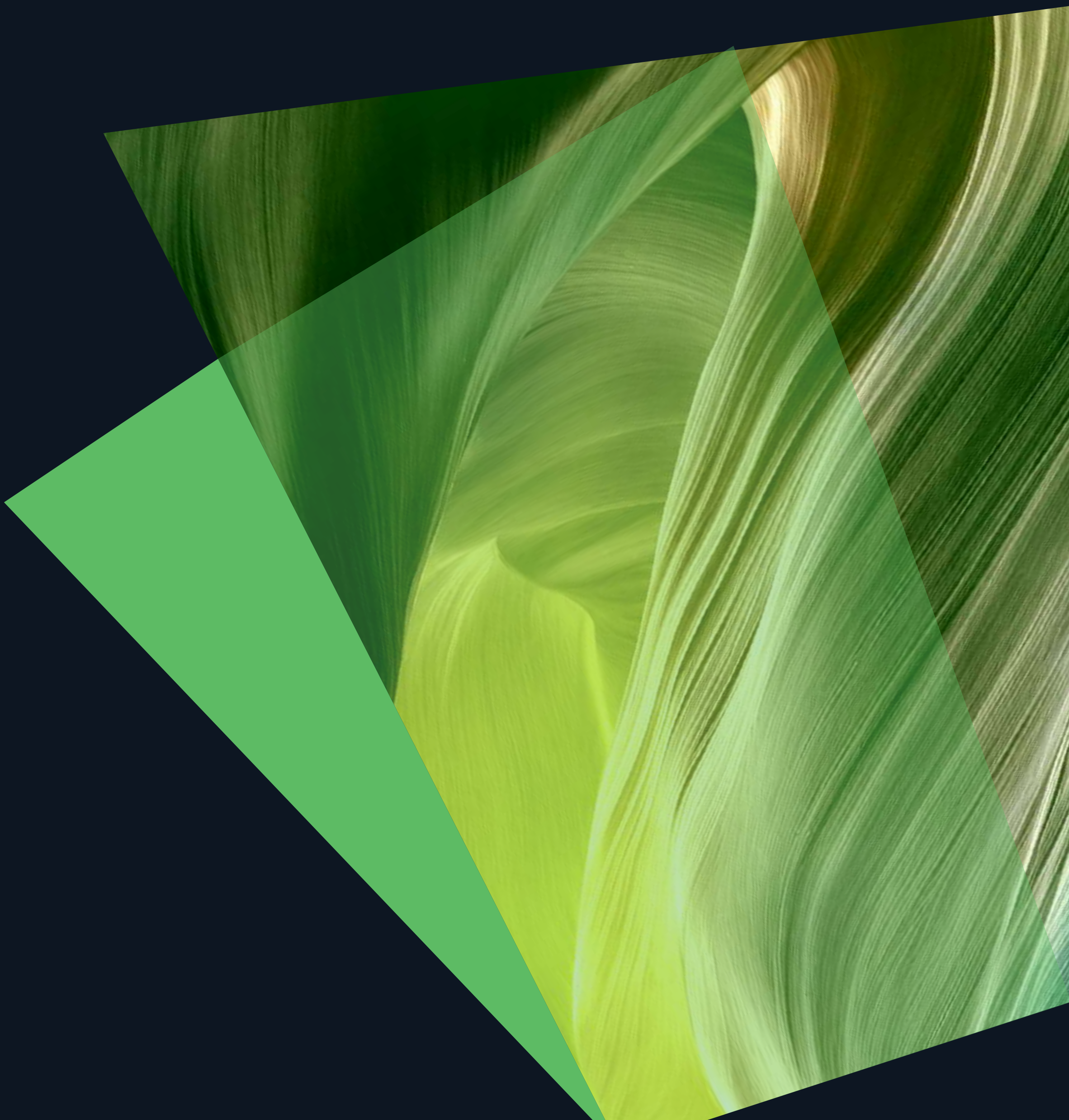
Anti-Corruption

At the core of Fortude's anti-corruption efforts is a strict policy that condemns all forms of bribery, corruption, and unethical practices. The company enforces a zero-tolerance approach, subjecting employees involved in such activities to formal investigation and disciplinary action. To instill ethical business practices, every employee including Senior management, is required to sign the Fortude Employee Code of Conduct upon appointment.

The company emphasizes the importance of anti-corruption through engagement with key stakeholders and customers. Performance monitoring includes regular tracking of key sustainability performance indicators, ensuring compliance with local labor laws, timely payments to stakeholders, and proactive risk assessment through the Enterprise Risk Management process. The planned implementation of a whistleblowing policy for 2026/27 further demonstrates Fortude's commitment to maintaining a corruption-free business environment.

04 Shaping a sustainable tomorrow

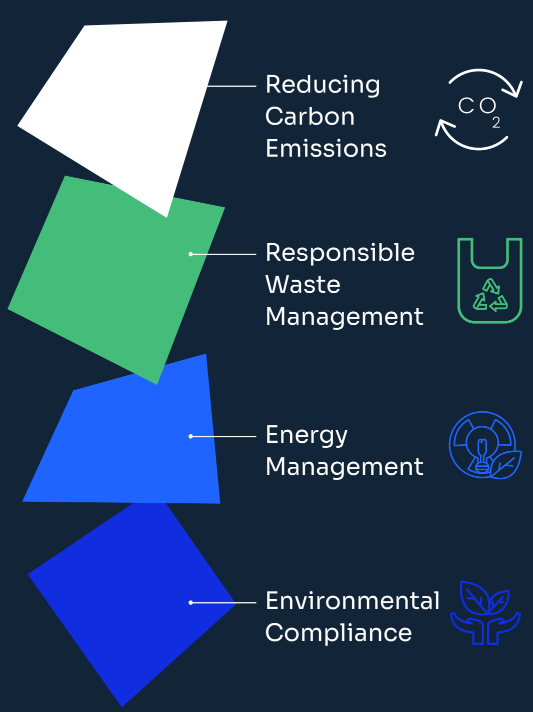
This section focuses on our commitment to environmental stewardship, detailing how we measure, manage, and reduce our impact. It reflects our efforts to operate responsibly today while shaping a more sustainable future.



Environmental Stewardship

Fortude recognizes environmental stewardship as a fundamental priority for the company, its customers, and the broader society. In acknowledging the growing importance of responsible environmental practices, the company is committed to minimizing its environmental footprint and ensuring that sustainability considerations are embedded across its operations. Accordingly, Fortude strives to conduct all aspects of its business in an environmentally responsible manner, supporting long-term ecological balance while delivering value to its stakeholders.

Environmental Priorities



Environmental Governance

Fortude prioritizes environmental responsibility by actively working to reduce its environmental impact, ensuring compliance with all laws and regulations in the countries where it operates. The company's environmental policy shapes its ESG management framework, which identifies key topics and outlines management systems and processes to address environmental impacts, as well as related risks and opportunities.

During the year 2023/24, along with the introduction of the comprehensive ESG Management Framework, the Sustainability Division also introduced Sustainability Standard Operating Procedures (SOP) to ensure consistency in processes and data accuracy for its Key Sustainability Performance Indicators (KSPI). Annual reviews and stakeholder engagements shape the ESG management framework and management approach, while quarterly performance monitoring aligned with GRI Standards shape the interventions and initiatives undertaken by the company. Looking ahead, the company plans to develop and publish an enhanced set of ESG goals, reinforcing its commitment to continuous improvement in overall ESG performance.

During the year, the company proactively engaged with its customers, regulatory bodies, communities, and its investors, allowing it to identify its Material Topics through its internal management team’s feedback.

The company ensures accurate environmental data and continuous improvement in environmental stewardship practices, by utilizing tools like the Sustainability Performance Analyzer and providing ESG training to its ESG Champions. The company is in its fourth year of tracking KPIs of its material topics internally; it acknowledges that a third-party assessment of accuracy has not been conducted during the financial year. Additionally, there is a possibility of encountering gaps in certain data collected. However, continuous management interventions and training of staff are being undertaken to streamline data tracking and the introduction of processes and data capture mechanisms for areas that are currently not tracked.

In line with its commitment to transparency and credibility, the company plans to obtain third-party assurance over its Sustainability Report from the 2026/27 reporting year onwards. During the year under review, no environmental fines or environmental non-compliance were reported.

Energy Management

Fortude's only physical operating site is located in Sri Lanka; therefore, data related to energy consumption, emissions, and waste management pertain exclusively to these operations.

The company has in place a comprehensive Energy and Emissions Framework and actively works to minimize its energy footprint by incorporating energy-efficient office equipment, cooling, and lighting systems. The company strives to utilize renewable energy whenever it is feasible in its operations. Operating as an Information Technology services company, Fortude acknowledges its reliance on both fossil fuel-based energy and electricity from the National Grid for various functions such as office equipment, transportation, logistics, and office infrastructure.

The company tracks and measures its carbon footprint based on the GRI Standards using internationally accepted emission factors. The Greenhouse Gas Protocol of the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) is used to measure the Group's carbon emissions, while carbon emission factors found in the IPCC guidelines for national greenhouse gas inventories published by the Institute for Global Environmental Strategies (IGES) are also used for calculating Fortude's carbon footprint.

Energy consumption

The reduction of energy consumption plays a vital role in the company's response to its environmental impact, and Fortude hopes to implement new energy reduction targets during the upcoming financial year. The Company remains committed to promoting the efficient use of electricity and regularly engages employees through awareness communications shared across company platforms, as well as through the ESG & ERM Training Programme hosted on the Fortude Academy.

ENERGY SOURCE	GIGA JULES	
Direct Energy	2024/25	2025/26
Fossil Fuel		
Diesel	0	0
Petrol	-	-
Furnace Oil	-	-
LPG	55	43
Renewable Energy		
Solar Power	-	-
Indirect Energy	2024/25	2025/26
National Grid	648	621
TOTAL ENERGY	703	664

During the year, the total energy consumption of the company amounted to 664 GJ, with the majority attributed to electricity usage. During the upcoming financial year, the company's initiatives to minimize the company's energy footprint will primarily target the reduction of electricity consumption.

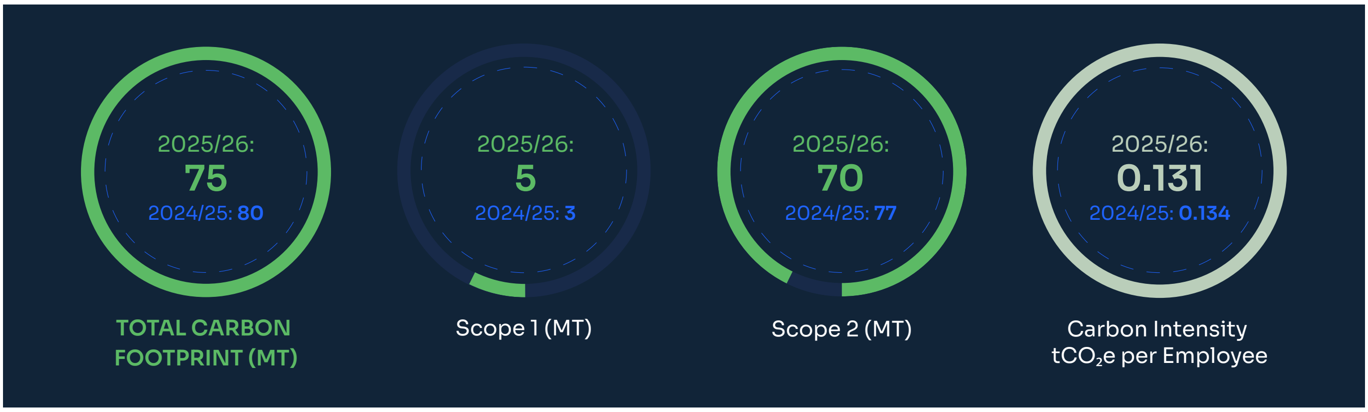
GHG Emissions

The escalating impact of climate change has given rise to extreme weather events, exposing organizations to severe consequences such as operational disruptions, infrastructure, and equipment damage.

In response, the company recognizes the imperative of reducing its carbon footprint as a crucial element in its sustainability journey. The strategic pillars guiding this effort include prioritizing energy efficiency, reducing energy consumption, and implementing renewable energy initiatives. This strategy is closely aligned with Fortude's approach to mitigating the transitional risks of climate change across its operations. At present, the company does not operate in jurisdictions where Carbon Pricing or Carbon Tax is imposed on the IT industry. Fortude remains aware of the impacts of climate change-induced natural disasters including floods, and other adverse weather conditions impacting its operations and the movement of its staff. With significant operations positioned in the heart of Colombo, the company relies on the city's infrastructure and other services during any such natural disasters.

Being an IT industry entity, Fortude also enables its staff to work remotely, which also acts as a practice to mitigate the physical risks to business arising from climate change. The company maintains a comprehensive Business Continuity Plan (BCP). The BCP has specific plans that streamline communication, and staff deployment and ensure the continuation or resumption of operations following an emergency or disruptive event.

Company carbon footprint



The carbon footprint for the Company for the financial year 2025/26 was 75 MT, which was predominantly attributed to Scope 2 emissions, originating from the electricity sourced from the national grid of Sri Lanka. The company does not own vehicles within its operations. The carbon footprint intensity was measured at MT per Full-Time Employee (FTE). In the future, the company plans to include scope 3 when reporting its carbon footprint, which primarily arises from staff commute, business travel, supply chain partners, and emissions resulting from the use of its software by clients. These categories align with the 15 categories of the GHG Protocol Corporate Value Chain Standard, serving as the guiding principles for future scope 3 reporting. Acknowledging the environmental impact of air-conditioning operations leading to refrigerant use, the company has a policy in place to purchase units employing refrigerants with zero ozone depleting potential. However, the company recognizes that fugitive emissions of these gases contribute to GHG emissions, impacting the overall carbon footprint. While the current carbon footprint does not encompass these fugitive emissions, the company has initiated tracking measures and hopes to report on these details in the future.

Waste Management

Fortude generates both hazardous and non-hazardous waste as a result of its operations and remains conscious of the impact its waste disposal poses on the environment. The hazardous waste items are predominantly e-waste, and the disposal of empty detergents and other cleaning products. Non-hazardous waste of the company includes food waste from its canteen, paper and cardboard, plastic packaging materials and other wood and metal-based waste from discarded office equipment.

Partnership with CleanTech (Pvt) Ltd.

During the reporting year, Fortude established a strategic partnership with CleanTech, a leader in circular economy solutions, to strengthen its approach toward responsible waste management. Through this collaboration, the company promotes ethical waste disposal, enhanced waste segregation, and responsible e-waste management, while embedding circular economy principles into its operations.

This initiative, aligned with the United Nations Sustainable Development Goals, particularly SDG 12: Responsible Consumption and Production, also incorporates data-driven monitoring and employee engagement programmes to reinforce sustainable practices. The partnership reflects Fortude's continued commitment to reducing its environmental footprint and integrating sustainability into its day-to-day operations.

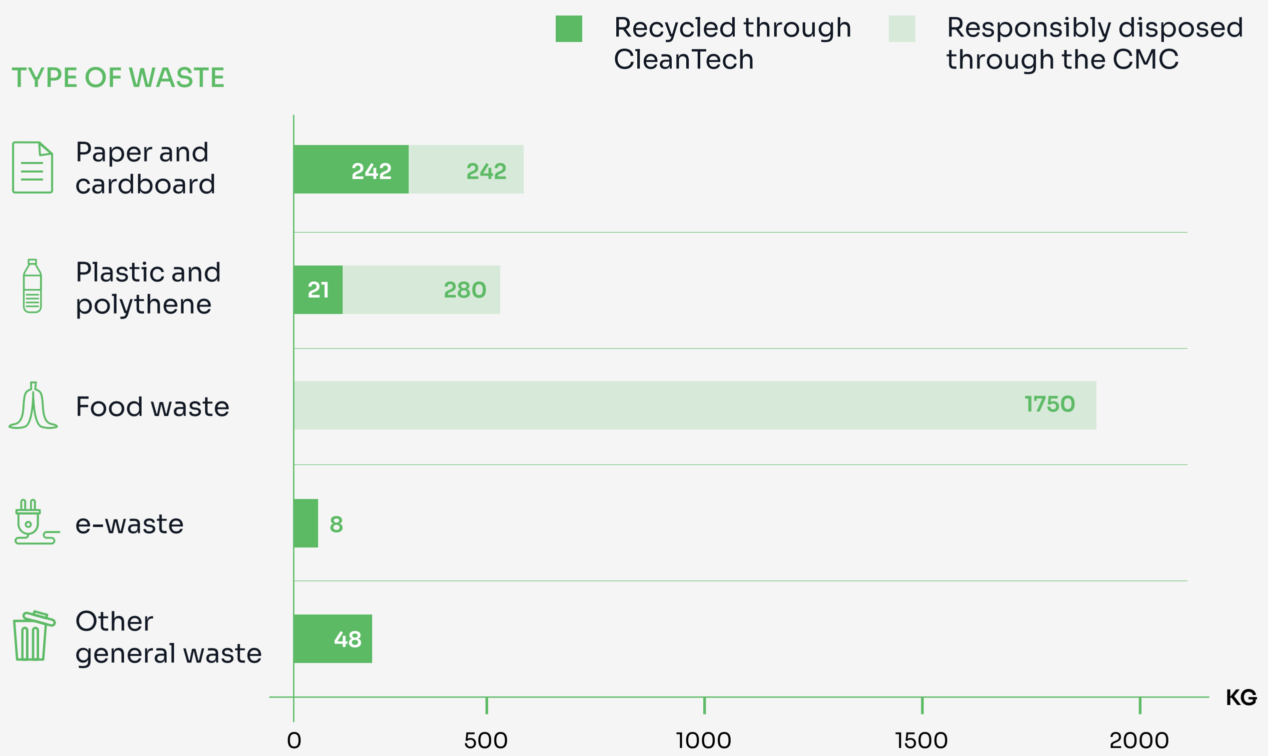
In addition to this partnership, Fortude conducts ongoing education and training on responsible waste management practices to strengthen awareness across the organization. These initiatives are extended to all employees, including third-party contract staff such as janitorial teams, to ensure a shared understanding of the importance of proper waste segregation, handling, and disposal. Through these efforts, the company reinforces a culture of environmental responsibility and promotes consistent adoption of sustainable practices across its operations.

Waste disposal:

TOTAL WASTE MANAGED (KG)
2591 KG

Recycled through CleanTech (KG)
319 KG

Responsibly disposed through the CMC (KG)
2272 KG



United Nations Global Compact and the Women's Empowerment Principles

By participating in the UN Global Compact (UNGC), Fortude proudly demonstrates an unwavering commitment to the universal values of human rights, fair labor practices, environmental stewardship, and the fight against corruption. This involvement not only reinforces our dedication to creating an inclusive, equitable, and socially responsible workplace but also opens the door to transformative opportunities. Together, we strive to create a positive impact on both society and the planet, aligning our mission with a vision of shared progress and long-term resilience.

The Company also became signatory to the UN Women's Empowerment Principles.

THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT		
The Ten Principles of the United Nations Global Compact	1	Businesses should support and respect the protection of internationally proclaimed human rights.
	2	Business should make sure they are not complicit in human rights abuses.
Labor Standards	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
	4	Businesses should uphold the elimination of all forms of forced and compulsory labour.
	5	Businesses should uphold the effective abolition of child labor.
	6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.
Environment	7	Businesses should support a precautionary approach to environmental challenges.
	8	Businesses should support a precautionary approach to environmental challenges.
	9	Businesses should support a precautionary approach to environmental challenges.
Anti-Corruption	10	Businesses should work against corruption in all its forms, including extortion and bribery.

THE 7 UN WOMEN'S EMPOWERMENT PRINCIPLES
1. Establish high-level corporate leadership for gender equality.
2. Treat all women and men fairly at work – respect and support human rights and
3. Ensure the health, safety and well-being of all women and men workers.
4. Promote education, training and professional development for women.
5. Implement enterprise development, supply chain and marketing practices that
6. Promote equality through community initiatives and advocacy.
7. Measure and publicly report on progress to achieve gender equality.

Refer to the following icons in the GRI Index, showing the connection between the Ten Principles of the UNGC. The company will incorporate reporting on its progress against The 7 UN Women's Empowerment Principles in the next reporting year.

UNGC Principles:

1 2 3 4 5 6 7 8 9 10

GRI Content Index

STATEMENT OF USE	Fortude has reported in accordance with the GRI Standards for the period April 1, 2025 to March 31, 2026
GRI 1 USED	GRI 1: Foundation 2021

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Report (1), About Us (2-6)	
	2-2 Entities included in the organization's sustainability reporting	About this Report (1)	
	2-3 Reporting period, frequency and contact point	About this Report (1)	
	2-4 Restatements of information	About this Report (1)	
	2-5 External assurance	About this Report (1)	
	2-6 Activities, value chain and other business relationships	About this Report (1), About Us (2-6)	
	2-7 Employees	Labour Practices and Social Responsibility (23-27)	6
	2-8 Workers who are not employees	Labour Practices and Social Responsibility (23-27)	6
	2-9 Governance structure and composition	Corporate Governance (9-10)	10
	2-10 Nomination and selection of the highest governance body	Corporate Governance (10)	
	2-11 Chair of the highest governance body	Corporate Governance (10)	
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance (10-11)	
	2-13 Delegation of responsibility for managing impacts	Corporate Governance (10-11), ESG Integration- Embedding Sustainability and Policy Commitment at Fortude and Sustainability Governance (13-16)	
	2-14 Role of the highest governance body in sustainability reporting	About this Report (1), Corporate Governance (11), ESG Integration- Embedding Sustainability and Policy Commitment at Fortude and Sustainability Governance (13-16)	
	2-15 Conflicts of interest	Corporate Governance (10)	
	2-16 Communication of critical concerns	Corporate Governance (10-11), ESG Integration- Embedding Sustainability and Policy Commitment at Fortude and Sustainability Governance (13-16)	

GRI Content Index

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
General Disclosures			
	2-17 Collective knowledge of the highest governance body	Corporate Governance (11)	
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance (11)	
	2-19 Remuneration policies	Corporate Governance (11)	
	2-20 Process to determine remuneration	Corporate Governance (11), Labour Practices and Social Responsibility- Remuneration and Benefits (27)	
	2-21 Annual total compensation ratio	Corporate Governance (11)	
	2-22 Statement on sustainable development strategy	Messsage from the CEO (7-8), ESG Integration (13-16)	10
	2-23 Policy commitments	ESG Integration (13-16, 21)	10
	2-24 Embedding policy commitments	ESG Integration (13-16, 21)	10
	2-25 Processes to remediate negative impacts	ESG Integration (13-16)	
	2-26 Mechanisms for seeking advice and raising concerns	About this Report (1), ESG Integration (13-16)	10
	2-27 Compliance with laws and regulations	ESG Integration (13-16), Environmental Stewardship (41-42)	10
	2-28 Membership associations	About Us (5)	
	2-29 Approach to stakeholder engagement	ESG Integration- Stakeholder Engagement (17)	
	2-30 Collective bargaining agreements	Labour Practices and Social Responsibility- Employee Engagement (26)	3
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Integration (13-16), Identification of Material Topics, Mapping of Material Topics (18-19)	
	3-2 List of material topics	ESG Integration- Identification of Material Topics, Mapping of Material topics (18-19)	
Anti-Corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18-19)	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG Integration- Management of Material Topics (19), Material Topic- Anti-Corruption (39)	

GRI Content Index

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG Integration-Management of Material Topics: Energy Management (42)	7 8 9
	302-2 Energy consumption outside of the organization	ESG Integration-Management of Material Topics: Energy Management (42)	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics, Management of Material Topics (18-19)	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Integration-Management of Material Topics: Environmental Stewardship- GHG Emissions (43)	7 8 9
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Integration-Management of Material Topics: Environmental Stewardship- GHG Emissions (43)	7 8 9
	305-4 GHG emissions intensity	ESG Integration-Management of Material Topics: Environmental Stewardship- GHG Emissions (43)	
	305-5 Reduction of GHG emissions	ESG Integration-Management of Material Topics: Environmental Stewardship- GHG Emissions (43)	
	305-6 Emissions of ODS	ESG Integration-Management of Material Topics: Environmental Stewardship- GHG Emissions (43)	7 8 9
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG Integration-Management of Material Topics: Environmental Stewardship- Waste Management (44-45)	7 8 9
	306-2 Management of significant waste-related impacts	ESG Integration-Management of Material Topics: Environmental Stewardship- Waste Management (44-45)	7 8 9

GRI Content Index

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
	306-3 Waste generated	ESG Integration-Management of Material Topics: Environmental Stewardship- Waste Management (44-45)	7 8 9
	306-4 Waste diverted from disposal	ESG Integration-Management of Material Topics: Environmental Stewardship- Waste Management (44-45)	
	306-5 Waste directed to disposal	ESG Integration-Management of Material Topics: Environmental Stewardship- Waste Management (44-45)	
Environmental Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 307: Environmental Compliance 2016	307 -1 Non-compliance with environmental laws and regulations	ESG Integration- Management of Material Topics-Material Topic-Environmental Compliance (19)	
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Labour Practices and Social Responsibility-Employee Composition (25-26)	1 6
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-2 Hazard identification, risk assessment, and incident investigation	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-3 Occupational health services	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	3

GRI Content Index

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
	403-5 Worker training on occupational health and safety	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-6 Promotion of worker health	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-9 Work-related injuries	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
	403-10 Work-related ill health	Labour Practices and Social Responsibility- Occupational Health and Safety (28), Employee well-being (29)	
Training and Education			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Labour Practices and Social Responsibility-Training and Development (30), Performance Management (31)	3 6
	404-2 Programs for upgrading employee skills and transition assistance programs	Labour Practices and Social Responsibility-Training and Development (30), Performance Management (31)	
	404-3 Percentage of employees receiving regular performance and career development reviews	Labour Practices and Social Responsibility-Training and Development (30), Performance Management (31)	
Diversity and Equal Opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	

GRI Content Index

GRI Standard/ Other source	Disclosure	Location	Linkage to 10 Principles of the UNGC (Refer Page 44 for details)
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	Corporate Governance (10), ESG Integration- Management of Material Topics- Material Topic- Non-Discrimination and Diversity and Equal Opportunity (34), Labour Practices and Social Responsibility- Diversity, Equity and Inclusion (32-36)	6
Non Discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 406: Non Discrimination	406-1: Incidents of discrimination and actions taken	ESG Integration- Management of Material Topics- Material Topic- Non-Discrimination and Diversity and Equal Opportunity (34)	6
Freedom of Association and Collective Bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Labour Practices and Social Responsibility-Employee Engagement (26)	
Local Communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	Labour Practices and Social Responsibility- Local Communities (38-39)	
Customer Privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Labour Practices and Social Responsibility- Customer Privacy (37)	
Socio Economic Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	ESG Integration- Identification of Material Topics, Mapping of Material Topics (18)	
GRI 419 : Social Economic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Labour Practices and Social Responsibility- Socio-Economic Compliance (39)	

FORTUDE