



Ref: STEX/SECT/2024

July 12, 2024

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051 NSE Symbol: CUMMINSIND
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Subject: Business Responsibility and Sustainability Report for the Financial Year 2023-24

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report including the Reasonable Assurance Report for the Financial Year 2023-24, which forms part of Annual Report for the Financial Year 2023-24.

Kindly take this submission on your record.

Thanking you,

Yours faithfully,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Encl.: As above.

(This letter is digitally signed)

ANNEXURES TO THE DIRECTORS' REPORT

Annexure 12–BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR) FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L29112PN1962PLC012276
2. Name of the Listed Entity: Cummins India Limited
3. Year of incorporation: 1962
4. Registered office address: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi Pune, 411045, Maharashtra, India
5. Corporate address: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi Pune, 411045, Maharashtra, India
6. E-mail: cil.investors@cummins.com
7. Telephone: +91 20 67067000
8. Website: www.cumminsindia.com
9. Financial year for which reporting is being done: April 1, 2023 - March 31, 2024
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital: ₹ 55.44 Crore
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report:
Name: Ms. Vinaya Joshi
Designation: Company Secretary
Telephone: 020 6706 7000
E-mail id: cil.investors@cummins.com
13. Reporting boundary: Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together): Standalone basis
14. Name of assurance provider: Price Waterhouse & Co Chartered Accountants LLP
15. Type of assurance obtained: Reasonable Assurance on BRSR Core

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Electrical equipment, General purpose and Special purpose machinery and equipment, Transport equipment	96%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Internal combustion engine (not vehicle engine), manufacturing	29112	55%
2	Manufacturing of parts and accessories (engines/turbines)	29113	24%
3	Generators/generating sets, manufacturing	31101	17%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6*	17	23
International	-	-	-

* includes 1 warehouse.

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	36 States and Union Territories
International (No. of Countries)	58

b. What is the contribution of exports as a percentage of the total turnover of the entity? 17.46%

c. A brief on types of customers:

Cummins India Limited ("Cummins" or "CIL" or "the Company" in this report) serves customers across all segments and to all types/categories viz., end users, Original Equipment Manufacturers (OEMs), channel partners, dealers, distributors, retailers, etc. The Company works closely with a variety of industries including, utility, transportation and infrastructure customers, serving a range of end customers, including data centers, automotive, power transmission and distribution.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,257	919	73.1%	338	26.9%
2.	Other than Permanent (E)	99	74	74.7%	25	25.3%
3.	Total employees (D + E)	1,356	993	73.2%	363	26.8%
WORKERS						
4.	Permanent (F)	1,816	1,507	83.0%	309	17.0%
5.	Other than Permanent (G)	1,921	1,779	92.6%	142	7.3%
6.	Total workers (F + G)	3,737	3,286	87.9%	451	12.1%

b. Differently abled employees and workers*:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	-	-	0%	-	0%
2.	Other than Permanent (E)	-	-	0%	-	0%
3.	Total differently abled employees (D + E)	-	-	0%	-	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	-	0%
5.	Other than permanent (G)	2	1	50%	1	50%
6.	Total differently abled workers (F + G)	3	2	67%	1	33%

* As differently abled is personal information, this data is voluntary for employees to report to the Company. The above information is based on the disclosures available with the Company.

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	5	55.56%
Key Management Personnel	3	1	33.00%

22. Turnover rate for permanent employees and workers:
(Disclose trends for the past 3 years)

Particulars	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7%	10%	8%	7%	14%	9%	5%	18%	8%
Permanent Workers	5%	9%	6%	6%	9%	7%	4%	11%	6%

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

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

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Cummins Inc.	Holding Company	NA	No
2.	Cummins Sales & Service Private Limited	Wholly Owned Subsidiary	100%	
3.	Valvoline Cummins Private Limited	Joint Venture	50%	
4	Cummins Generator Technologies India Private Limited	Associate Company with control of more than 20% of total share capital	48.54%	

The Company had a joint venture by the name of Cummins Research and Technology India Private Limited ('CRTI') with 50% shareholding. The Board of directors of CRTI at its meeting held on March 21, 2016, had decided to cease operations of CRTI. Accordingly, it ceased its operations from April 1, 2016. The shareholders of CRTI, in their extra-ordinary general meeting held on April 1, 2022, passed a resolution to initiate voluntary winding-up of CRTI under the Companies Act, 2013 and Insolvency and Bankruptcy Code, 2016. The liquidator, appointed by the shareholders at the extra-ordinary general meeting, completed all the procedures pertaining to the voluntary winding-up, and had submitted the dissolution application with the Mumbai Bench of the National Company Law Tribunal ('NCLT') on May 20, 2023. The final order of dissolution (voluntary liquidation) was passed by the NCLT on December 13, 2023, and accordingly, CRTI ceases to exist.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes
(ii) Turnover (in ₹): 8,816.38 Cr.
(iii) Net worth (in ₹): 6,163 Cr.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		(If Yes, then provide web-link for grievance redressal policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Re-remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Not Applicable						
Shareholders	Yes	-	-	-	-	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value chain partners	Yes	-	-	-	-	-	-
Other - Anonymous reporters or others who do not fall under above categories	Yes	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate action – product GHG emissions	R	The Company is in the business of manufacturing and selling mainly fossil fuel-based products. Climate change and associated emission requirements are a strategic risk, which, if not managed appropriately, can affect the Company’s operations and profitability.	The Company is committed to reducing its GHG emissions through innovative products that will reduce the emission and its carbon footprint. In addition, the Company is also working on reducing emissions in its facilities.	Negative
2	Cybersecurity – data and products	R	There is an overall increase in cyber-attacks and various forms of electronic fraud as the world becomes increasingly digitally connected.	The Company is committed to protecting all its data and information which is required to continue its business, protect all computer systems and have continued operations. The Company takes a holistic approach that includes an extensive assessment of its products and computer systems, creating awareness amongst its employees and other stakeholders.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Product innovation and emission compliance	O	Access to innovative technologies and products that have a lower carbon footprint and comply with all applicable emission norms.	NA	Positive
4	Human capital management	O	The Company has a highly skilled, talented workforce with subject-matter expertise coupled with world-class infrastructure for engineering, testing and manufacturing, which will enable the Company to innovate for the success of its customers.	NA	Positive
5	Sustainable water supplies	O	The Company continues to remain focused on natural resources like water and is net water neutral for its manufacturing units.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place toward adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y*	Y	Y	Y*	Y	Y	Y	Y*
b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	Y	Y	Y	N	Y	Y
c. Web-link of the Policies, if available	<p>P1 – Vigil Mechanism Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>Ethics Mechanism https://secure.ethicspoint.com/domain/media/en/gui/13176/index.html</p> <p>Anti-bribery Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P1 and P2 - Code of Business Conduct https://www.cummins.com/sites/default/files/2020-05/Code%20of%20Business%20Conduct.pdf</p> <p>P2 – Supplier Code of Conduct https://public.cummins.com/sites/CSP/SiteCollectionDocuments/Supplier%20Code%20of%20Conduct/Supplier_Code_of_Conduct.pdf</p> <p>P3 and P5 – Human Rights Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P4, P6 and P8 – Corporate Social Responsibility Policy https://www.cummins.com/sites/default/files/india/Legal/csr-policy-updated.pdf</p> <p>P6 - HSE Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P9 - Data Privacy Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>Corporate Product Safety Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p>								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
3. Do the enlisted policies extend to your value-chain partners? (Yes/No)	Y	Y	Y	N	Y	N	N	N	Y
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001:2015 for Environment Management System ISO 45001:2018 for Occupational Health and Safety ISO 50001:2018 for Energy Management System ISO 9001:2015 for Quality Management System								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	P2 – Reuse or responsibly recycle 100% of packaging plastics and eliminate single-use plastics in dining facilities, at employee events and as amenities given to employees by 2030 P3 – Achieve Gender Diversity of 50% across all employee categories by 2040 P6 – 1. Generate 25% less waste in facilities and operations as a percent of revenue by 2030 2. Reduce absolute Greenhouse Gas (GHG) emissions from facilities and operations by 50% by 2030 P8 – 1. Achieve 50% representation from candidates in aspirational districts through the education assistance program by FY 2025-26 2. Double the coverage of the community outreach program in aspirational districts by FY 2025-26								
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is at 27% diversity representation as at end of FY 2023-24. As part of it's outreach in the aspirational districts, the Company has provided 60 new scholarships to students from aspirational districts in FY 2023-24 and inducted 13 new villages from the aspirational districts for it's Rural Development Program and it's Monsoon Resilient Maharashtra Program. The Company has multiple initiatives in progress to reduce waste and GHG emissions from it's facilities and operations and is on track to achieve it's environmental goals.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
Governance, leadership and oversight																		
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):																		
<p>“At Cummins, we prioritize stewardship of environmental, social, and governance (ESG) to bridge the gap between progress and purpose. We are not just targeting emission reduction goals but creating new possibilities for sustainable business growth and a more prosperous world. With a proud legacy of innovation and bold action, Cummins has an incredible opportunity and responsibility to be part of the solution to India’s climate challenges. Our Planet 2050 and Destination Zero aspirations are grounded in our commitment to sustainability and helping our customers navigate the energy transition.</p> <p>People are at the heart of everything we do and aspire to be as a Company. We believe that ethical behavior on the part of every employee, contractor, supplier, and business stakeholder is foundational to Cummins’ sustainability and long-term success. We intend to create an ethical work environment where employees know what is expected of them to exemplify our core value of integrity.</p> <p>By nurturing diversity, equity, inclusion and culture (DEIC), we power the full potential of our people, creating an environment where innovation and integrity thrive. By embracing a multitude of voices and perspectives, we engineer innovative solutions that tackle the world’s most pressing challenges. This diversity is not just integral to achieving our business goals, but it also inspires us to build a better future for all – our people, communities, country and the planet.”</p>																		
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).																		
Mr. Ashwath Ram, Managing Director (MD) and oversighted by the Audit and Compliance Committee																		
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/ No). If yes, provide details.																		
Yes, Audit and Compliance Committee																		
10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Review undertaken by ‘Any other Committee’ (internal review groups formed by the management)									Need based review or review driven by statutory requirements/ amendments depending on the nature of the policy								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Review undertaken by ‘Any other Committee’ (internal review groups formed by the management)									Need based review or quarterly review depending on the nature of the policy								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	N	N	N	N	N	Y	N	N	N
Yes. The Company's facilities are evaluated by SGS India Private Limited periodically for ISO certification.									
<p>*The policies relate to safe and sustainable products, Human Rights and Customer Relations and are embedded in the Company's Vision, Mission, Values, Strategic Principles, the Cummins Operating System and the Company's Code of Conduct.</p> <p>Policies specific to CIL, are brought to the CIL Board of Directors and approved, while some others are more procedural in nature and implemented directly.</p>									
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy reasons to be stated:									
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Ethical behavior at the Company is driven by the Code of Business Conduct, which guides employees on a wide range of matters, from how to treat colleagues at work to preventing sexual harassment, avoiding conflicts of interest, upholding human rights, anti-bribery, and much more. New employees are introduced to the code during onboarding and are regularly assigned related training courses over the course of their time at the Company.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	<ul style="list-style-type: none"> • Awareness of BRSR requirements across all principles • Policy and management processes (detailed discussions also done at respective committee meetings on a periodic basis) • Update on BRSR Core including reasonable assurance 	100%
Key Managerial Personnel	5	<ul style="list-style-type: none"> • Code of Business Conduct • Treatment of Each Other • Conflicts of Interest • Sessions in the Board Meeting 	100%
Employees other than BODs and KMPs	3	<ul style="list-style-type: none"> • Code of Business Conduct • Treatment of Each Other • Conflicts of Interest 	100%
Workers	3	<ul style="list-style-type: none"> • Code of Business Conduct • Treatment of Each Other • Conflicts of Interest 	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (Expected financial implication, if any due to compensation, penalty, etc.)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Penalty/ Fine	None				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Imprisonment	None			
Punishment				

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

Yes.

The Anti-Bribery and Prohibited Payments Policy adopted by the Company is applicable to all its employees and third-party agents acting on behalf of the Company. The policy focuses on prohibition of all bribery in the course of doing business, compliance with applicable laws etc. The policy is available under <https://www.cummins.com/en/in/investors/india-corporate-governance>.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	None	
KMPs		
Employees		
Workers		

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	None	NA	None	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	73	67

Average Accounts Payable are considered for the purpose of this ratio.

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	16%	15%
	b. Number of dealers / distributors to whom sales are made	146	134
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	75%	73%
Share of RPTs	a. Purchases (Purchases with related parties / Total Purchases)	52%	49%
	b. Sales (Sales to related parties / Total Sales)	19%	23%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)*	0%	0%
	d. Investments (Investments in related parties / Total Investments made)*	3%	3%

*Basis balances as at year end.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1 (Suppliers)	Ethics, health and safety, integrity, sustainability, governance, environment, social responsibility	Supplier covering 48% of total spend of FY 2023-24
2 (Suppliers)	ESG and BRSR awareness	Suppliers covering 18% of total spend of FY 2023-24
1 (Dealers)	Ethics and compliance – online training, ESG and BRSR awareness	Representatives of 77% dealers
3 (GOEMs)	ESG and BRSR awareness	Representatives of 100% GOEMs

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

Yes.

The Board of Directors of the Company have a separate 'Code of Conduct'. The code, in line with the applicable laws, requires the directors to provide annual declarations about their interest in compliance with applicable regulations in addition to voluntary declarations about interim changes in their interests, if any. These disclosures are noted by the Board in subsequent meeting(s).

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

The Company is committed to reducing its carbon footprint and doing more to use less of the world's natural resources. The three focus areas are: reducing greenhouse gas (GHG) and air emissions; using natural resources in the most sustainable way possible; helping communities address their major environmental challenges.

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100%	34%	Revenue expenditure on developing and testing emission compliant products, on fuel efficiency improvement and alternate material usage and testing facilities etc.
Capex	54%	32%	Capex spend includes investments made in technical know-how for latest CPCB IV+ emission standards, projects for energy efficient processes, enhancing product development facility for current and new technologies, etc.

The Company, through its R&D and capex investments, is focused on moving toward a cleaner, greener planet by reducing its carbon footprint, both through the products it makes and how it makes them.

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

Yes.

The Company has procedures in place for sustainable sourcing.

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

71% of the total spend is through sustainable sourcing.

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

The Company has a remanufacturing facility at Phaltan, Maharashtra. The complete remanufacturing process has five key steps viz. 1. Disassembly, 2. Cleaning, 3. Inspection, 4. Salvage/ Reuse, 5. Assembly and Test.

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

Yes.

EPR is applicable to the Company in the capacity as "Brand Owner". The Company complies with the Plastic collection plan submitted to Maharashtra and Tamil Nadu Pollution Control Board and regularly submits Annual returns as per the relevant provisions of the regulations.

Leadership Indicators

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

NIC code	Name of Product/ service	% of Total Turnover contributed	Boundary for which the life cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in Public domain (Yes/No). If yes, provide the web-link
281	Engine	11.70%	Cradle to Gate	No	No

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

Name of Product/Service	Description of the risk/concern	Action Taken
No significant social or environmental concerns/risks were identified.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
	-	-

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste		-			-	
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	-

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

The Company pursues its commitment toward employee well-being by creating a diverse and inclusive work environment; engaging employees and their families in improving wellness; extending the company's talent management philosophies in performance management, compensation management, competency building and access to development opportunities for all employees through education assistance programs.

Following are some of the initiatives undertaken by the Company to ensure the well-being of its employees:

- Periodic health check-ups and counselling by professional and trained medical team
- Independent trained professionals are available through a confidential service provider to help them deal with mental health and other life challenges
- Life insurance benefits covering employees
- Health insurance benefits covering employees and their family members
- Maternity and paternity benefits
- Various Employee Resource Groups (ERG) focusing on the various dimensions of diversity namely: Gender, Generation, Culture, Person with Disability (PwD), and LGBTQ+
- Creche facilities
- Occupational health and safety management system

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	919	919	100%	919	100%	NA	0%	919	100%	919	100%
Female	338	338	100%	338	100%	338	100%	NA	0%	338	100%
Total	1,257	1,257	100%	1,257	100%	338	27%	919	73%	1,257	100%
Other than Permanent employees											
Male	74	-	0%	74	100%	NA	0%	-	0%	-	0%
Female	25	-	0%	25	100%	25	100%	NA	0%	-	0%
Total	99	-	0%	99	100%	25	25%	-	0%	-	0%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1,507	1,507	100%	1,507	100%	NA	0%	1,507	100%	1,507	100%
Female	309	309	100%	309	100%	309	100%	NA	0%	309	100%
Total	1,816	1,816	100%	1,816	100%	309	17%	1,507	83%	1,816	100%
Other than Permanent workers											
Male	1,779	1,779	100%	1,779	100%	NA	0%	-	0%	-	0%
Female	142	142	100%	142	100%	142	100%	NA	0%	-	0%
Total	1,921	1,921	100%	1,921	100%	142	7%	-	0%	-	0%

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the Company*	0.19%	0.23%

* includes spend toward well-being of permanent employees and workers. Spend toward well-being of other than permanent employees and workers are not ascertainable.

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

The Company's employees and workers are covered for retiral benefits as per eligibility defined under the applicable laws. The company also creates awareness of schemes such as National Pension Scheme (NPS) which the employees can avail. Superannuation benefit is now provided as a voluntary benefit to employees starting July 2023.

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Superannuation*	100%	100%	Yes	100%	100%	Yes
NPS*	100%	100%	Yes	100%	100%	Yes

* Superannuation and NPS benefits are offered to 100% employees and workers, employee can voluntarily opt for the same. Corresponding contribution is deducted and deposited in case of 100% employees who have opted for the benefits.

3. Accessibility of workplaces:

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

Yes.

The Company continues to take steps including modernization of its older facilities to improve accessibility to its facilities for differently abled employees and workers.

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

Yes.

The Equal Opportunity policy is available to the internal stakeholders on the intranet.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	91%	100%	90%
Female	100%	93%	100%	89%
Total	100%	92%	100%	90%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. All workers/ employees, permanent/ other than permanent of the Company can reach out to their Direct Managers and HR Business Partners as their primary contact to redress their grievances as specified in the policy of the Company.
Other than Permanent Workers	The Company has communication and other infrastructure, and policies through which the employees and workers can voice their concerns.
Permanent Employees	Protected disclosures can be made by a whistle-blower through an email or dedicated telephone line or letter to the Managing Director of the Company or Letter to Head of Legal Department or Letter to the Chairman of Audit and Compliance Committee or via the Ethics helpline/ webpage, details of which are available on the website of the Company.
Other than Permanent Employees	The Company has a 'Vigil Mechanism Policy', as per applicable laws, along with the Non-retaliation Policy, which <i>inter-alia</i> provides adequate safeguards to whistle-blowers against retaliation.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total Employees/ Workers in Respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1,257	-	0%	1,282	-	0%
- Male	919	-	0%	933	-	0%
- Female	338	-	0%	349	-	0%
Total Permanent Workers	1,816	532	29%	1,879	559	30%
- Male	1,507	532	35%	1,554	559	36%
- Female	309	-	0%	325	-	0%

8. Details of training given to employees and workers:

The trainings on health and safety measures and skill upgradation are gender agnostic and available to both male and female employees/workers.

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	919	427	46%	703	76%	933	530	57%	843	90%
Female	338	127	38%	264	78%	349	177	51%	304	87%
Total	1,257	554	44%	967	77%	1,282	707	55%	1,147	89%
Workers										
Male	1,507	835	55%	672	45%	1,554	628	40%	868	56%
Female	309	176	57%	204	66%	325	176	54%	279	84%
Total	1,816	1,011	56%	876	48%	1,879	804	43%	1,147	61%

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	919	919	100%	933	933	100%
Female	338	338	100%	349	349	100%
Total	1,257	1,257	100%	1,282	1,282	100%
Workers						
Male	1,507	1,507	100%	1,554	1,554	100%
Female	309	309	100%	325	325	100%
Total	1,816	1,816	100%	1,879	1,879	100%

10. Health and safety management system:

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

Yes.

The Company has implemented an enterprise-wide occupational health and safety management system (HSEMS) that conforms to ISO (International Standards Organization) 45001.

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

All the Company's facilities have implemented a systematic process for identifying work related hazards and assessing their risks for routine and non-routine activities through the Hazard Identification and Risk Assessment Process (HIRA) that is in-line with the ISO 45001: 2018 requirements, "Job Safety Assessments", HSE internal audit, "Find it, Fix it", "Active Caring and Visual Literacy" are some of the initiatives that are deployed in the Company. HIRA provides an analytical tool to all facilities to assess their critical and unreasonable risks. The intent is to use these processes proactively to improve Health & Safety for all employees and others who visit the Company's facilities.

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

Yes.

The Company's facilities have processes such as Team-Based Work System (TBWS) forum, layered process audits, safety suggestions, ergonomics early reporting program, safety observation tours, etc. through which employees and workers can report work related hazards to remove/reduce the risks. Also, as per requirements of provision of the Factories Act, 1948, safety committees are formed at all applicable manufacturing locations, which take note of all the improvement opportunities coming from the employee representatives.

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

Yes.

The Company offers a range of medical and healthcare services at its facilities, including:

1. first aid boxes
2. trained first aid facilitators
3. counselling by independent professionals on mental health and other life challenges
4. medical insurance cover
5. qualified medical doctors at some company facilities

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

Safety Incident/Number	Category*	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	0.36	0.54
Total recordable work-related injuries	Employees	-	-
	Workers	18	10
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

* Including in the contract workforce

The BRSR Core requires disclosure of “Number of Permanent Disabilities”, however, it does not include the definition of ‘Permanent Disabilities’. The Company in the absence of any other guidance, has considered High Consequence Work-related injury or ill-health, which results in an injury from which the employee / worker cannot or is not expected to recover fully to the previous health status, this does not include fatalities.

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

The Company has developed an enterprise-wide HSE management system in line with ISO 14001 and ISO 45001 standard requirements. This HSE management system and plan follows plan-do-check-act (PDCA) cycle. Details of each phase are as follows:

- Plan - All facilities have HSE Policies that drive compliance with legal and other requirements. Dedicated tools like HIRA and Environmental Aspect and Impact Assessment (EAIA) are used to facilitate the same.
- Do - Facility specific operating procedures have been created and enforced.
- Check - Continuous self-assessment enables corrective and preventive actions (CAPA) with the help of IT tools and processes.
- Act – All facilities have a management review procedure to drive improvement plans.

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	99	34	-	5	-	All complaints filed during the year have been resolved
Health & Safety	1,160	675		46	-	

A formal complaint collection process was established in FY 2023-24 involving multiple channels including individual communication and group forums. Complaints can be raised by an employee or worker through email communication, phone calls, site complaint registers or 1:1 discussions. Some of the group forums to raise complaints are employee committees, safety committee, staff meetings, Team Based Work System (TBWS) forums, focus group discussions by leaders or HR, all employee communication forums etc. These together ensure a comprehensive approach to gathering and addressing concerns. If certain complaints cannot be resolved immediately due to any reason, it is communicated to the concerned and close looped accordingly as and when necessary action is taken.

14. Assessments for the year:

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

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

No significant risks or concerns were identified during the assessments of health and safety practices and working conditions during the year.

Leadership Indicators

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

Yes.

The Company extends Life Insurance or equivalent compensatory package in the unfortunate event of death of an employee or a worker.

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

The Company emphasizes the importance of compliance through interactions with its value chain partners. Supplier Code of Conduct requires the vendors to know and follow all applicable laws and have awareness of any legal or regulatory changes that may impact their operations. The Company has an annual process of seeking confirmation of compliance with requirements related to statutory dues from its suppliers.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes.

In cases of termination of employment due to business related reasons or Voluntary Retirement Plan (VRP), the Company provides outplacement services support, mental wellness support and monetary compensation to the impacted individuals as per internal policies and plans designed for the respective events.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Suppliers - 62% of total spend
Working conditions	Suppliers - 62% of total spend

These assessments are conducted to cover 100% of suppliers over a period of three years.

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

Two concerns were identified as part of the Eyes Open Audits pertaining to non-use of personal protective equipment. Both the concerns were addressed and necessary process corrections were made to ensure a safe working environment.

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

Essential Indicators

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

The key stakeholders are identified based on consultative discussions between the functional and business heads along with the directors of the Company.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually /Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors (shareholders / Analysts)	No	<ul style="list-style-type: none"> Press releases and media interactions E-mails, SMS, newspaper publications AGM / EGM General meetings, meeting notices Stock exchange filings Analyst calls Updates on the Company's website 	<ul style="list-style-type: none"> Annually through annual report Quarterly through financial results, analyst call, exchange notifications Continuous engagement: Investors page on website 	<ul style="list-style-type: none"> To explain the financial results and/ or other updates To answer queries of investors/ analysts on operations of the Company To understand shareholder expectations

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually /Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers (and their families)	No	<ul style="list-style-type: none"> • E-mails • Notice boards • 1:1 meetings, plant meetings, townhalls • Project and operations reviews • Family days • Internal website • Social media webpages 	<ul style="list-style-type: none"> • Event based / Continuous engagement 	<ul style="list-style-type: none"> • To provide operational and strategic updates • Career management • Learning opportunities • To build a safety culture and inculcating safe work practices among employees • To improve diversity and inclusion; employee engagement
Suppliers (including consultants)	No	<ul style="list-style-type: none"> • Individual meetings, conferences • E-mails, telephone/ conference calls • Supplier visits 	<ul style="list-style-type: none"> • Event based / Continuous engagement 	<ul style="list-style-type: none"> • To align on values, strategy and operational priorities • To resolve operational issues
Customers	No	<ul style="list-style-type: none"> • Meetings and conferences • Project related discussions, project management reviews • Customer visits • Sponsored events • Mailers, newsletters, brochures • Social media webpages • Surveys 	<ul style="list-style-type: none"> • Event based / Continuous engagement • Periodic customer satisfaction surveys 	<ul style="list-style-type: none"> • To understand business challenges • To identify improvement opportunities for the Company

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually /Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities (Identified as part of the CSR initiatives)	Yes	<ul style="list-style-type: none"> • Community Meetings, Field Visits 	<ul style="list-style-type: none"> • Calendarized, ongoing engagement with periodic and pre-determined frequency which is done directly and through implementing organizations 	<ul style="list-style-type: none"> • To identify community needs through participatory consultations with implementing organizations • To review the progress of the program with the communities and address any concerns that the community may have with regards to the program implementation • To address concerns received through the formal grievance redressal mechanism • To educate the communities periodically through review meetings
Government bodies (Center, State, Local)	No	<ul style="list-style-type: none"> • Request for Information/Request for Proposal/ presentations • Project review meetings • Surveys • Consultative sessions • Field visits • Conferences and seminars • Press releases and media interactions 	<ul style="list-style-type: none"> • Event based / Continuous engagement 	<ul style="list-style-type: none"> • To understand areas for sustainable development • To communicate the Company's performance and strategy • To share and contribute to thought leadership and insights into public and business concerns • To discuss the Company's response to business / community issues as a corporate citizen

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually /Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Academia	No	<ul style="list-style-type: none"> E-mails Meetings Project Related Discussions 	<ul style="list-style-type: none"> Event based 	<ul style="list-style-type: none"> MOU signed to improve engagement between industry and academia To establish events to support academic institutes To research projects jointly for mutual benefit

Leadership Indicators

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

Engagement and consultation with stakeholders on various topics is delegated by the Board and governed as per the operating policies of the Company. Any material feedback from such consultations is provided to the Board on a periodic basis through Board Meetings or Committee Meetings.

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

Yes.

Stakeholder engagement covers key material issues driven by strategic objectives through various modes of engagement. For example, circulars/ notifications on emission norms and related product development, Participatory Rural Appraisals for identifying important issues for CSR project selection.

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

The Company is deeply committed to engaging with and addressing the concerns of all stakeholder groups, especially those who are vulnerable or marginalized. The Company has implemented various programs aimed at empowering women in the communities where it operates. This includes providing training and livelihood opportunities and facilitating access to healthcare services for women and girls through health camps. The women are trained on goatery, poultry, kitchen gardening, organic compost making, etc. 181 new women's self-help groups have been formed and provided with entrepreneurship training. These initiatives have positively impacted over 2,000 women.

The Company believes in the transformative power of education and is committed to providing access to quality education for students, especially those from disadvantaged backgrounds. The Company's scholarship programs support students in pursuing higher education and vocational training, enabling them to realize their full potential. In FY 2023-24, the Company has supported 229 students through the

Scholarship program and 544 students through the vocational education program - Technical Education for Communities (TEC).

The Company, through its holistic approach to support the underprivileged and marginalized, has collaborated with organizations dedicated to supporting various vulnerable groups in the society such as the visually impaired, hearing impaired, elderly residents, orphaned children, tribal girls, and more. In FY 2023-24, the Company has impacted more than 400 vulnerable individuals.

The Company has also initiated projects in the aspirational districts of Nandurbar, Dharashiv, Ranchi, Vidisha, Guna, etc. with the aim of uplifting these regions and contributing to their holistic development.

PRINCIPLE 5 Businesses should respect and promote human rights

The Company supports human rights and has a zero-tolerance policy on bonded, child or forced labor. It endeavors to provide equal opportunity to its employees while discouraging discrimination, harassment and retaliation. Online and classroom trainings on relevant topics related to Human Rights are conducted for all employees and workers.

Essential Indicators

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,257	1,257	100%	1,282	1,282	100%
Other than permanent	99	99	100%	100	100	100%
Total Employees	1,356	1,356	100%	1,382	1,382	100%
Workers						
Permanent	1,816	1,816	100%	1,879	1,879	100%
Other than permanent	1,921	1,921	100%	2,079	2,079	100%
Total Workers	3,737	3,737	100%	3,958	3,958	100%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1,257	0	0	1,257	100%	1,282	0	0	1,282	100%
Male	919	0	0	919	100%	933	0	0	933	100%
Female	338	0	0	338	100%	349	0	0	349	100%
Other than Permanent	99	0	0	101	100%	100	0	0	100	100%
Male	74	0	0	74	100%	72	0	0	72	100%
Female	25	0	0	25	100%	28	0	0	28	100%
Workers										
Permanent	1,816	0	0	1,816	100%	1,879	0	0	1,879	100%
Male	1,507	0	0	1,507	100%	1,554	0	0	1,554	100%
Female	309	0	0	309	100%	325	0	0	325	100%
Other than Permanent	1,921	1,485	77%	436	23%	2,079	1,725	83%	354	17%
Male	1,779	1,384	78%	395	22%	1,910	1,586	83%	324	17%
Female	142	101	71%	41	29%	169	139	82%	30	18%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5*	2,325,000#	5	1,850,000#
Key Managerial Personnel	2	51,870,939	1	3,675,026
Employees other than BoD and KMP	919	3,127,766	338	2,296,144
Workers	1,507	791,094	309	660,411

The median remuneration of BoD is not an annualized amount.

* Includes remuneration payable to one (1) director whose term ended during the year.

Notes:

- The remuneration of Non-Executive: (other than Independent Directors) Directors is Nil.
- Remuneration details of BoD and KMPs are published as part of Annexure 10 of Directors Report.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	20%	19%

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

Yes.

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

Any grievance related to human rights can be filed through a formal grievance redressal mechanism.

At the Company, employees have several options to report ethics or human rights related issues. Besides being able to reach out to direct managers or HR, employees have the option to anonymously report issues through four separate channels:

- Regularly monitored voice mail box
- Online at ethics.cummins.com
- Toll-free number
- QR Code

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	-		1	-	
Discrimination at workplace	1	-		-	-	
Child Labor	-	-		-	-	
Forced Labor/ Involuntary Labor	-	-		-	-	
Wages	-	-		-	-	
Other human rights related issues	-	-		-	-	

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0%	0.11%
Complaints on POSH upheld	0	1

Included here are written complaints which are not anonymous, in line with the requirements for investigation per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

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

The Company has a non-retaliation policy which prohibits all forms of retaliation against employees who raise concerns or who report violations of the Code of Business Conduct, Company policies including Treatment of Each Other at Work or the law.

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

Yes.

10. Assessments for the year:

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

The Company internally monitors compliance for all applicable laws and policies pertaining to Human Rights issues.

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

No significant risks/concerns were identified through the assessments.

Leadership Indicators

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

No significant concerns have been identified which necessitated introduction of new processes/modification of existing processes during FY 2023-24.

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

No separate human rights due-diligence was conducted besides the internal assessments during FY 2023-24.

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

Yes.

The Company continues to take steps including modernisation of its older facilities to improve accessibility to its facilities for differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Suppliers – 49% of total Spend
Discrimination at workplace	Suppliers – 49% of total Spend
Child Labor	Suppliers – 62% of total Spend
Forced/involuntary labor	Suppliers – 62% of total Spend
Wages	Nil
Others-please specify	None

These assessments are conducted to cover 100% of suppliers over a period of three years.

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

No significant risks/concerns were identified for those areas which were assessed during the year through various assessments.

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

Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) GJ	21,881	19,105
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	21,881	19,105
From non-renewable sources		
Total electricity consumption (D) GJ	86,167	90,953
Total fuel consumption (E) GJ	94,009	90,878
Energy consumption through other sources (F) GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	180,176	181,831
Total energy consumed (A+B+C+D+E+F)	202,057	200,936
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ / INR)	0.0000023	0.0000026
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ / INR adjusted for PPP)	0.0000524	0.0000604
Energy intensity in terms of physical Output (GJ per unit)	1.6137	1.4328
Energy intensity (optional) – the relevant metric may be selected by the entity		
a. Intensity per manhours worked	0.02	0.02
b. Intensity per Facility Size GJ / [sq.m]	0.65	0.66
c. Intensity GJ per Head count	65.75	40.47

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured / assembled by the Company.

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD for India which is 22.882 INR/USD (Source: <https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP.

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

The PAT scheme of the Government of India is not applicable to the Company.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	61,055	82,851
(iii) Third party water	86,554	69,570
(iv) Seawater / desalinated water	-	-
(v) Others	0.062	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	147,609	152,421
Total volume of water consumption (in kilolitres)	145,487	151,026
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL / INR)	0.0000017	0.0000020
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL / INR adjusted for PPP)	0.0000378	0.0000454
Water intensity in terms of physical Output (KL per unit)	1.1619	1.0769
Water intensity (optional) – the relevant metric may be selected by the Entity		
a. Intensity KL per manhours worked	0.01	0.01
b. Intensity KL per Facility Size / [sq.m]	0.47	0.50
c. Intensity KL per Head count	47.34	30.42

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured / assembled by the Company.

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD for India which is 22.882 INR/USD (Source: <https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>).

Water withdrawal / water consumption includes 15,185.8 KL water for one of the Company's sites where water is sent to the facility owner (third party) for recycle and is rerouted for reuse in the site's washrooms.

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	2,123	1,395
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment		
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	2,123	1,395

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP.

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

Yes.

The company has installed wastewater treatment systems across all its eligible facilities resulting in Zero Liquid Discharge. All sewage generated in the Company's facilities is treated in the in-house

sewage treatment plants and the recycled water is used for garden irrigation, Heating Ventilation and Air Conditioning (HVAC) and toilet flushing purposes, etc.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Kg	181,240	168,204
Sox	Kg	4,145	3,860
Particulate matter (PM)	Kg	12,724	11,814
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	Kg	23,401	20,749
Hazardous air pollutants (HAP)	NA	NA	NA
Others please specify	NA	NA	NA

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

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

No.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8,270	7,833
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	17,099	17,592
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (MT CO ₂ e / INR)		0.00000029	0.00000033
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) (MT CO ₂ e / INR adjusted for PPP)		0.00000066	0.00000076

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT CO2e per unit)		0.2026	0.1809
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
a. Intensity per manhours worked		0.0023	0.0022
b. Intensity per Facility Size / [sq.m]		0.08	0.08
c. Intensity per Head count		5.56	5.11

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured / assembled by the Company.

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD for India which is 22.882 INR/USD (Source: <https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP.

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

Yes.

Greenhouse Gas reduction initiatives undertaken by the Company include:

- Develop energy monitoring and dashboard strategy
- Replacement of legacy manufacturing equipment with energy efficient equipment
- Use solar power for respective sites' power requirement

The key initiatives include energy-efficient Heating Ventilation and Air Conditioning (HVAC) and lighting, waste reduction/recycling/reuse and water consumption reduction. The Company creates awareness amongst its employees to identify projects related to reducing Green House Gas emission.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	120.42	128
E-waste (B)	5.51	4.18
Bio-medical waste (C)	0.04	0.03

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Construction and demolition waste (D)	1,476.83	10,885.96
Battery waste (E)	16.63	0.08
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	405.53	403
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,001.49	4,610.26
Total (A+B + C + D + E + F + G + H)	7,026.45	16,031.51
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT / INR)	0.0000001	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT / INR adjusted for PPP)	0.0000018	0.0000048
Waste intensity in terms of physical output (MT per unit)	0.0561	0.1143
Waste intensity (optional) - the relevant metric may be selected by the entity		
• Manhours	0.0006	0.0014
• Facility size / [sq.m]	0.0226	0.0526
• Headcount	2.29	3.23
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	7,005.17	16,029.51
(ii) Re-used	-	-
(iii) Other recovery operations	21.28	2
Total	7,026.45	16,031.51
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured / assembled by the Company.

Previous year information and disclosures are updated to align the same with current year's information and disclosures wherever applicable.

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD for India which is 22.882 INR/USD (Source: <https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm>).

The Company has reported quantities based on waste disposal. There is no significant gap between waste generated and waste disposal. The Company has disposed waste aggregating 21 MT to third party authorised waste handler which is further converted into heat / energy. This is disclosed as total waste recovered under “Other recovery operations”.

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP.

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

The Company follows the principles of the waste management hierarchy of reduce, reuse, recycle and recovery. For reducing the Company’s waste, it emphasizes having a cross-functional approach through manufacturing process redesign, improved waste segregation, increased employee engagement and proactive supplier partnerships. The Company also continues to make capital investments in equipment that facilitate waste reduction and increases its ability to recycle. Also, product substitutions have had a significant impact on the company’s reduction of hazardous waste generation.

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

S. No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company has no facilities in ecologically sensitive areas			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No EIA required for any of the Company’s facilities					

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

Yes.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
-				

Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

The Company does not have any of its facilities located in areas of water stress.

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT / INR)		

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

The Company does not have any of its facilities located in areas of water stress and hence independent assessments are not carried out.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent		
Total Scope 3 emissions per rupee of turnover			-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

The Company has no facilities in ecologically sensitive areas.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	The company continues to take initiatives to create products with better fuel efficiency, etc.		

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

Yes. The Company has a holistic business governance structure and Business Continuity Management (BCM) derived basis global standards of business resilience and ISO 22301:2012 Societal Security - Business Continuity Management Systems. BCM is focused on continually improving the resilience of the Company ensuring seamless continuity of business. BCM identifies potential risks to the Company as well as the impacts to business operations. This provides a framework for building organizational resilience with the capability to provide effective response and recovery plans which safeguard the interests of the Company, its stakeholders, reputation, brand and value-creating activities. The Company continuously works on embedding business resilience in the Company's practices and increasing site preparedness to establish efficacy of responses and achieve effective recovery.

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

Not available.

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

Not available.

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

Essential Indicators

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

The Company is a member of 5 trade and industry chamber/ associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State/ National)
1.	Confederation of Indian Industry (CII)	National
2.	Society of Indian Automobile Manufacturers (SIAM)	National
3.	US-India Strategic Partnership Forum (USISPF)	National
4.	Automotive Research Association of India (ARAI)	National
5.	Indo American Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
No adverse order has been received by the Company.		

Leadership Indicators

- Details of public positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
-					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

The Company has not acquired any land during the year that requires Social Impact Assessment under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, and its subsequent amendments.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
Not applicable					

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

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

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

At each of the Company's facilities, community members can reach out to designated persons to register their grievances or submit their grievances on a designated e-mail ID.

Corporate Social Responsibility (CSR) team (through Cummins India Foundation - implementing agency) and its NGO partners work together on various community projects and act as the focal point for the community to submit and redress grievances related to such projects. Key concerns, if any, are reviewed with the CSR Committee and the Board and guidance/ feedback provided by them is actioned.

The Company also has an ethics helpline, providing a reporting platform for internal and external stakeholders including communities where issues related to ethics and compliance, or any other kind can be reported anonymously.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	21%	26%
Directly from within India	87%	87%

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

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	-	-
Semi-urban	8.1%	8.3%
Urban	4.1%	3.7%
Metropolitan	87.9%	88.0%

(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)

Leadership Indicators

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

Details of negative impact identified	Corrective action taken
-	-

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

Sr. No	State	Aspirational District	Amount spent (in INR)
1	Jharkhand	Ranchi	610,000
2	Madhya Pradesh	Vidisha	2,974,781
3	Madhya Pradesh	Guna	3,992,765
4	Maharashtra	Dharashiv	20,128,007
5	Maharashtra	Nandurbar	22,500,000

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

No.

The Company is impartial in its supplier selection and procurement processes.

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

The Company is impartial in its supplier selection and procurement processes.

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

Not applicable.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
-				

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

Name of authority	Brief of the Case	Corrective action taken
No adverse orders received by the Company during the year		

6. Details of beneficiaries of CSR Projects:

The Company carries out its CSR activities through Cummins India Foundation. The Company focuses on three priority areas: Higher Education, Energy and Environment and Equality of Opportunity while also undertaking other strategic projects. Following table depicts the proportion of beneficiaries from various CSR projects and belonging to the vulnerable and marginalized groups.

S. no	CSR Project	No. of persons benefitted from CSR Projects.	% of beneficiaries from vulnerable and marginalized groups
A	Higher Education		
1	Nurturing Brilliance	229	61%
2	Technical Education for Communities	544	8%
3	Cummins College of Engineering for Women	778	100%
B	Energy and Environment		
1	Monsoon Resilient Maharashtra	11,748	86%
2	Water Neutrality Projects	8,339	0%
3	Solid Waste Management	214,269	1%
4	Cleaner Air Better Life	43,000	0%
C	Equality of Opportunity		
1	Cummins Model village program under Rural Development (17 villages across India)	38,021	84%
2	Cummins Support to NGOs under Local Community Care	404	100%
3	Phaltan Model Town	23,310	64%

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

Essential Indicators

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

The Company has multiple mechanisms for customers to raise complaints or provide feedback, which include a Customer Relationship Management mobile application, 24x7 toll free number, e-mails, and periodic meetings with customers. Issues are resolved systematically with the objective of ensuring customer satisfaction. Customers can also provide real-time feedback on the quality of resolution.

Meetings between dealers, sales and service heads, and regular touchpoints with Generator Original Equipment Manufacturer (GOEM) teams, are conducted to assess concerns on a monthly basis, where customer complaints are discussed and plan of action is prepared for resolution of such complaints.

Net Promoter Survey (NPS) is a metric used in customer experience programs. Surveys are conducted randomly with the end user customer (engine or equipment owners) and actions are undertaken to improve customer satisfaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%. The manuals accompanying the products include necessary disclosures like safety guidelines, warnings while operating the engine/ generator, emission certification, etc. It includes the process for recycling/ disassembly and the need to comply with all applicable regulatory requirements.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Category	FY 2023-24 Current Financial Year		Remarks	FY 2022-23 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	Not applicable	-	-	Not applicable
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential Services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Other	1,560	288		1,610	133	

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

	Number	Reasons for recall
Voluntary recalls	-	No instances of product recall.
Forced recalls	-	

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

Yes.

The Policies related to cyber security and data privacy is available to the internal stakeholders on the intranet.

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

The Company has not identified any incidents leading to regulatory issues / penalties from a cyber security and data privacy of customers during the year.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches
- b. Percentage of data breaches involving personally identifiable information of customers
- c. Impact, if any, of the data breaches

There were no incidents of data breach for the Company during FY 2023-24.

Leadership Indicators

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

The information related to the products sold and services rendered by the Company are available on the Company website at - <https://www.cummins.com/en/in/investors/india-investors-overview>.

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

All requisite information and/ or instructions on safe and responsible usage of products and/or services are contained in Operations and Maintenance manual. In addition, trainings/ sessions are conducted periodically for customers for educating them on the safe usage of products.

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

The Company has not been classified as an essential service provider under the Essential Services Act.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No. The Company does not display product information on the product over and above what is mandated as per local laws.

Yes. The Company conducts periodic customer satisfaction surveys for major products and services.

Independent Practitioner’s Reasonable Assurance Report on Identified Sustainability Information in Cummins India Limited’s Business Responsibility and Sustainability Report pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Cummins India Limited

We have undertaken to perform a reasonable assurance engagement for Cummins India Limited (the “Company”) vide our Engagement Letter dated January 11, 2024 read with addendum thereto dated May 24, 2024 in respect of the agreed Sustainability Information referred in “Identified Sustainability Information” paragraph below (the “Identified Sustainability Information”) in accordance with the Criteria stated in the “Criteria” paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the financial year ended March 31, 2024 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the “LODR Regulations”). The Reporting Boundary for BRSR is on a standalone basis as disclosed under Question No. 13 of Section A of the BRSR. This engagement was conducted by a team comprising of assurance practitioners and engineers/environment experts.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2024, is as summarised in Appendix 1 to this report.

Our reasonable assurance engagement was with respect to the financial year ended March 31, 2024 information only and we have not performed any procedures with respect to prior years or any other elements included in the BRSR (other than those listed as BRSR Core KPIs in Appendix 1) and, therefore, do not express any opinion thereon.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the “BRSR Core” as detailed in Appendix 1 to this report (the “Criteria”), which is a subset of the BRSR, consisting of a set of Key Performance Indicators (“KPIs”) / metrics under nine Environmental, Social and Governance (“ESG”) attributes, as specified by SEBI vide its circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 (the “SEBI Circular”).

Management’s Responsibilities

The Company’s Management is responsible for determining the Reporting Boundary of the BRSR, selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing that the Company’s compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

Inherent limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can

affect comparability between entities. In addition, Greenhouse Gas (“GHG”) quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) and the International Code of Ethics for Professional Accountants (including International Independence Standards) (“IESBA Code”) issued by the International Ethics Standard Board for Accountants, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Price Waterhouse & Co Chartered Accountants LLP (the “Firm”) applies Standard on Quality Control 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, the International Standard on Quality Management (“ISQM”) 1 “Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements” and ISQM 2 “Engagement Quality reviews”, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner’s Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (“SSAE”) 3000, “Assurance Engagements on Sustainability Information” and the Standard on Assurance Engagements (“SAE”) 3410, “Assurance Engagements on Greenhouse Gas Statements”, both issued by the Sustainability Reporting Standards Board of the ICAI and the International Standard on Assurance Engagement (“ISAE”) 3000 (Revised), “Assurance Engagements other than Audits or Reviews of Historical Financial Information” and the ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements” both issued by the International Auditing and Assurance Standards Board (collectively referred to as “the Standards”). These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures referred above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurements of the Identified Sustainability Information.
- Made enquiries of Company’s Management, including those responsible for Sustainability, Environment Social Governance (‘ESG’), Corporate Social Responsibility (‘CSR’), Human Resources (HR) etc., and those with responsibility for managing the Company’s BRSR.

- Obtained an understanding and performed an evaluation of the design of the processes, and controls for managing, recording and reporting on the Identified Sustainability Information including at the sites and corporate office visited. This did not include testing the operating effectiveness of management systems and controls.
- Based on the above understanding and the risks that the identified sustainability information may be materially misstated, determined the nature, timing and extent of further procedures
- Checked the consolidation for various sites and corporate office under the reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for various sites and corporate office under the reporting boundary (as mentioned in the BRSR) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This includes assessing records and performed testing including recalculation of sample data.
- Assessed the level of adherence to the BRSR format issued by Securities and Exchange Board of India (SEBI) followed by the Company in preparing the BRSR.
- Assessed the BRSR for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to agreed information and relevant source data/information.
- Where applicable for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2024 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgments made by the Management in the preparation of the Identified Sustainable Information.
- Obtained representations from Company's Management.

Exclusions

Our reasonable assurance scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the company other than the Identified Sustainability Information listed in Appendix 1.
- Aspects of the BRSR and data/ information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., April 1, 2023 to March 31, 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/or data.

Opinion

Based on the procedures performed and the evidence obtained, the Company's Identified Sustainability Information summarised in Appendix 1 and included in the BRSR for the financial year ended March 31, 2024 are prepared, in all material respects, in accordance with the Criteria.

Restriction on use

Our work was performed solely to assist you in meeting the reporting requirements. Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have as auditors of the Company or otherwise. This report has been issued solely at the request of the Board of Directors of the Company to whom it is addressed, solely to comply with the requirement of SEBI Circular and LODR Regulations, in reporting Company's sustainability performance and activities and for publishing the same as a part of the BRSR forming part of Company's Annual Report. Accordingly, we accept no liability to anyone, other than the Company. Our report should not be used for any other purpose or by any person other than the addressees of our report. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E-300009

Jeetendra Mirchandani

Partner

Membership Number: 048125

UDIN: 24048125BKGOUV4414

Place: Pune

Date: May 29, 2024

Appendix 1

Identified Sustainability Information (BRSR Core KPIs)

Sr. No.	Principle and indicator reference*	Attribute	Parameters (KPIs) Assured
1.	Principle 6 – E7	Green-house gas (GHG) footprint	<ol style="list-style-type: none"> 1. Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO₂e) into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 3. GHG Emission Intensity (Scope 1 +2) <ol style="list-style-type: none"> a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2.	Principle 6 – E3 and E4	Water footprint	<ol style="list-style-type: none"> 1. Total water consumption 2. Water consumption intensity <ol style="list-style-type: none"> a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of Treatment
3.	Principle 6 – E1	Energy Footprint	<ol style="list-style-type: none"> 1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity <ol style="list-style-type: none"> a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4.	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	<ol style="list-style-type: none"> 1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated (A+B + C + D + E + F + G + H) 10. Waste intensity <ol style="list-style-type: none"> a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method

Sr. No.	Principle and indicator reference*	Attribute	Parameters (KPIs) Assured
5.	Principle 3 – E1(C) Principle 3 – E11	Enhancing employee wellbeing and Safety	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company 2. Details of safety related incidents for employees and workers <ol style="list-style-type: none"> a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6.	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	<ol style="list-style-type: none"> 1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH <ol style="list-style-type: none"> a) Total Complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld
7.	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	<ol style="list-style-type: none"> 1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and directly from within India 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	<ol style="list-style-type: none"> 1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9.	Principle 1 – E9	Open-ness of business	<ol style="list-style-type: none"> 1. Concentration of purchases & sales done with trading houses, dealers, and related parties <ol style="list-style-type: none"> a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Loans and advances & investments with related parties Share of RPTs (as respective %age) in- <ol style="list-style-type: none"> a) Purchases b) Sales c) Loans & advances d) Investments

*'E' indicates Essential Indicator