

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Company	L34102DL1982PLC129877
2.	Name of the Listed Entity	EICHER MOTORS LIMITED
3.	Date of Incorporation	October 14, 1982
4.	Registered office address	3rd Floor-Select City Walk A-3 District Centre, Saket, New Delhi – 110017
5.	Corporate address	#96, Sector 32, Gurugram - 122 001, Haryana, India
6.	E-mail	investors@eichermotors.com
7.	Telephone	0124-4445070
8.	Website	http://www.eichermotors.com/
9.	Financial year for which reporting is being done	April 1, 2022- March 31, 2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11.	Paid-up Capital	27.35 crores equity shares of Re. 1/- each
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Anubhav Bajpai investors@eichermotors.com +91-124-4445070
13.	Reporting boundary	Standalone basis

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	NIC Code	% of Turnover of the Entity
1	Automobile company	Eicher is involved in the production and sale of motorcycles, accessories, and related goods. The operations associated with the development, design, production, assembly, and sale of two-wheelers, as well as the selling of associated components and accessories, are all included in the automotive industry.	3091	100%

15. 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	Manufacture of motorcycles	3091	85.98%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	3	3	6

Number of plants: The Company operates 2 major manufacturing plants in Oragadam and Vallam Vadagal and one supporting facility in Thiruvottiyur (all 3 located in Chennai)

Number of offices:

1. Registered office: New Delhi.
2. Significant office: Gurugram and Chennai.
3. Technical centre at Chennai



Location	Number of plants	Number of offices	Total
International	4	6	10

Number of Plants: The Company, in association with local partners, operates 4 Completely Knocked Down (CKD) assembly facilities that assemble our products for local markets in Argentina, Colombia, Thailand and Brazil.

Number of offices: EML has subsidiaries in North America, Brazil, Thailand, United Kingdom and Canada and also a technology centre in Bruntingthorpe, United Kingdom.

The Company has 206 exclusive stores across the UK, USA, Mexico, Colombia, Brazil, Argentina, France, Spain, Indonesia, Thailand, Philippines, Vietnam, Austria, Portugal, Australia, New Zealand and UAE.

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	All over India
International (No. of Countries)	70

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

The overall contribution of the exports to the total turnover is 13%.

c. A brief type of customers

Royal Enfield is a leading market player of Indian automobiles which has been in continuous production since 1901. Royal Enfield, a flagship brand under EML has been catering to the requirements of all ages. With a diverse range of products that EML offers it is most popular for its mid-size motorcycle segment in India and abroad, which has unique and distinctive modern classic motorcycles.

The type of customers that are attracted towards this brand include:

- ♦ **Enthusiasts** - The motorcycles are known for their classic, vintage styling and unique thump of the engines. Customers who appreciate the rich heritage and timeless designs of the motorcycles are often drawn towards them.
- ♦ **Adventure Seeker** - Most of the motorcycle models are designed for off-road adventure riding, with features like high ground clearance, rugged tyres and sturdy chassis. Customers who are adventure seekers and like exploring offbeat and new terrains often gravitate towards Royal Enfield.
- ♦ **Commuters** - Apart from the above two factors, this motorcycle is also practical for daily commuting with comfortable seating, fuel economy and good manoeuvrability in traffic. Customers who want a reliable and efficient motorcycle are often attracted towards this brand.
- ♦ **Retro lovers** - Retro-style motorcycles have been very popular in the last few years and Royal Enfield has been at the forefront of this trend. Customers who appreciate their vintage look and feel often choose the brand for its unique designs.
- ♦ **International Customers** - This brand is not only popular in its home country but also in the international markets. Various customers in the UK, US, Australia etc. often choose them for their reputation, reliability and quality.

IV. EMPLOYEES
18. 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)	4,995	4,712	94%	283	6%
2.	Other than Permanent (E)	11,461	10,399	91%	1,062	9%
3.	Total Employees (D + E)	16,456	15,111	92%	1,345	8%
WORKERS						
4.	Permanent (F)	7	7	100%	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total Workers (F + G)	7	7	100%	-	-

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)	3	3	100%	-	-
2.	Other than Permanent (E)	1	-	-	1	100%
3.	Total differently abled employees (D + E)	4	3	75%	1	25%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

19. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	17%
Key Management Personnel	4	1	25%

20. Turnover rate for Permanent Employees and Workers

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	19%	10%	10%	20%	10%	4%	10%	4%
Permanent Workers	88%	NA	88%	47%	NA	47%	68%	NA	68%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)
21. a) Names of holding/subsidiary/associate companies/joint ventures

S. No.	Name of the holding/subsidiary/associate companies/joint ventures	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Royal Enfield North America Ltd (RENA)	Subsidiary company	100%	No
2	Royal Enfield (Thailand) Ltd	Subsidiary company	99.99%	No
3	Royal Enfield Brasil Comercio de Motocicletas Ltda	Subsidiary company	99.99%	No
4	Royal Enfield UK Ltd.	Subsidiary company	100%	No



S. No.	Name of the holding/subsidiary/ associate companies/joint ventures	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
5	VE Commercial Vehicles Ltd (VECV)	Subsidiary company	54.40%	No
6	Eicher Polaris Private Limited	Joint venture company	50%	No
7	Eicher Group Foundation	Subsidiary company	50%	Yes
8	Royal Enfield Canada Ltd.	Subsidiary company of RENA	100% subsidiary company of RENA	No
9	VECV Lanka (Private) Ltd.	Subsidiary of VECV	100% subsidiary of VECV	No
10	VECV South Africa (PTY) Ltd.	Subsidiary of VECV	100% subsidiary of VECV	No
11	VE Electro-Mobility Limited	Subsidiary of VECV	100% subsidiary of VECV	No

VI. CSR DETAILS

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

		(Amount in Rs. Crores)	
		FY 2022-23	FY 2021-22
(ii)	Turnover	14,066.64	10,122.86
(iii)	Net Worth	12,886.90	10,794.57

VII. TRANSPARENCY AND DISCLOSURE

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes, investors@eichermotors.com	Nil	Nil	NA	Nil	Nil	NA
Shareholder	Yes, Shareholders grievance mechanism	177	2	The two complaints are also replied/ resolved in the first week of April.	105	Nil	NA
Employees	Yes, Whistle Blower Policy	The Company has established robust mechanisms for engagement with all its stakeholders. Code of conduct for our employees, customers, value chain partners and other stakeholders are set up and provide ample avenues for reporting and resolving grievances.					
Communities	Yes						
Customers	Yes, https://www.royalenfield.com/in/en/support/contact-us/						
Value Chain Partners	Yes, Supplier Code of Conduct	No grievances other than those that may occur in the normal course of business (e.g., clarifications on payment status by vendors, day-to-day queries from customers, etc.), were reported in the last two years.					

24. 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 issues 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)
Environmental					
1	Adoption of Clean Technology	Opportunity			
2	Energy Management	Risk & Opportunity			
3	Product Stewardship	Risk & Opportunity			
4	Water and Waste Management	Risk & Opportunity			
5	Climate Change and Emissions	Risk			
6	Sustainable Supply Chain	Risk & Opportunity			
7	Responsible & Efficient Use of Materials	Risk & Opportunity			
8	Vehicle Life Cycle Analysis	Risk & Opportunity			
9	Biodiversity	Opportunity			
10	End-of-life Vehicle Management	Opportunity			
Social					
1	Customer Centricity	Opportunity		Please refer the section on “Materiality” under the Integrated Report for details regarding material issues and risks and opportunities associated with them	Financial implications for material issues have not been quantified on an individual basis
2	Human Capital Development	Risk & Opportunity			
3	Human Rights	Risk & Opportunity			
4	Occupational Health and Safety	Risk			
5	Community Welfare	Opportunity			
6	Supplier Social Assessment	Opportunity			
7	Industrial Labour Relations	Risk & Opportunity			
8	Road Safety	Risk			
Economic & Governance					
1	Manufacturing Quality and Efficiency	Risk & Opportunity			
2	Brand Reputation Management	Risk & Opportunity			
3	Business Continuity & Economic Performance	Risk & Opportunity			
4	Regulatory Compliance	Risk			
5	Ethical Business Practices	Risk			
6	Innovation Management	Risk & Opportunity			
7	Emerging Mobility Solutions	Risk & Opportunity			
8	Cybersecurity & Digitalisation	Risk & Opportunity			
9	Responsible Investments	Risk & Opportunity			
10	Tax Management	Risk & Opportunity			
11	Market Volatility	Risk & Opportunity			

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Process									
1. (a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(c) Web Link of the Policies, if available	<p>Eicher has inculcated various policies throughout its business conduct to align themselves with all the regulatory guidelines.</p> <p>The adapted policies are as follows:</p> <ul style="list-style-type: none"> ◆ EML Integrated Management System Policy - Safety, Health, Environment & Quality ◆ Eicher Whistle Blower Policy ◆ EML Human Rights Policy ◆ EML Code of Conduct ◆ EML Global Tax Policy ◆ EML Board Diversity Policy ◆ EML Supplier Code of Conduct ◆ EML Information Security Policy ◆ EML Policy for Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace ◆ Remuneration/Compensation Policy ◆ Eicher's UK Tax Strategy Statement ◆ Dividend Distribution Policy ◆ Archival Policy ◆ Policy for Determining Materiality of Events and Information ◆ Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ◆ Eicher Code of Conduct - Directors & Senior Management ◆ Eicher Corporate Social Responsibility Policy ◆ Policy on Materiality of and Dealing with Related Party Transactions ◆ Terms of Appointment of Independent Directors ◆ Policy for Determining Material Subsidiaries <p>Link: https://www.eicher.in/investors-overview/corporate-governance/codes-and-policies</p>								
2. Whether the entity has translated the policy into procedures	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	<p>The organisation abides by all the applicable laws and standards for the above given principles:</p> <ul style="list-style-type: none"> ◆ ISO 9001-2015 ◆ ISO 14001-2015 ◆ ISO 45001-2018 								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	The Company has identified and set goals and targets with defined timelines. Please refer to the ESG section of this report								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Not Applicable								
Government 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)	Please refer the "Letter to the shareholders" section and "ESG" section								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Corporate Social Responsibility (CSR) committee of the Board oversees the Business Responsibility and progress on our ESG ambitions. Read more in the Corporate Social Responsibility (CSR) committee section of the corporate governance report in the Integrated Annual Report								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.	Yes. The Corporate Social Responsibility (CSR) committee of the Board is responsible for sustainability-related issues. Please refer to the Directors' Report for details.								

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	Yes									At regular intervals as required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes. We comply with all applicable laws of the land we operate in.									At regular intervals as required								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Yes, external assessment was carried out by DNV ISO 9001-2015, 14001-2015, 45001-2018

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 categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by 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.

ESSENTIAL INDICATORS

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

EML is dedicated to conducting business in a way that upholds the greatest standards of morality and professionalism. The business developed a "Code of Conduct " (CoC) that applies to the entire organisation and is based on the fundamental principles of ethics, accountability and transparency. It talks about topics including bribery, corruption, adhering to the Company's standards of corporate behaviour, and ensures that regulatory obligations are met.

Globally, all workers are required to abide by the code of conduct (CoC) and become familiar with it during the induction process. The organisation makes an endeavour that all the Employees periodically undergo training on topics including safety, codes of conduct, and human rights (such as POSH).

For more details, kindly go through the Code of Conduct Policy, Human Rights Policy.

Trainings are offered to 100% of the board of directors, key managerial personnel, other employees and workers on Codes of Conduct, Human Rights related aspects (such as POSH) and safety, among others.

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Securities Exchange Board of India (“SEBI”), pursuant to the adjudicating order Ref. No. ORDER/SBM/KL/2022-2023/16885 dated June 01, 2022 imposed a monetary penalty of Rs. 10,00,000 (Rupees Ten Lakhs only) on the Company for violation of the provisions of clause 23 of General Norms for processing of documents under RRTI Circular no. 1 (2000-2001) dated May 09, 2001, Clause 3(e) of Listing Agreement read with Regulation 39(2) and 103(2) of the SEBI (LODR) Regulations, 2015 for not following the due process as prescribed under the above regulations while approving requests for duplicate share certificates in few cases during the period from 2007 to 2012. The Company has filed an appeal against the order of SEBI which is pending before the Hon'ble Securities Appellate Tribunal.



However, the above mentioned event is not material for the Company and does not warrant any disclosure pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015.

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.

The Company has filed an appeal against the order of SEBI which is pending before the Hon'ble Securities Appellate Tribunal.

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 code of conduct covers anti-corruption and anti-bribery. The policy ensures that all the entities abide by anti-bribery and corruption laws in all spheres of business, and comply with the requirements preventing improper payments under all applicable anti-bribery and corruption laws. The Company is committed to prevention, deterrence and detection of any unethical business practices. The policy is applicable to all the employees, contractor workers, and suppliers associated with the organisation.

For more details refer the link given below:

EML code of conduct

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 2022-23	FY 2021-22
Directors		
KMPs	Nil	Nil
Employees		
Workers		

6. Details of complaints regarding conflict of interest:

	FY 2022-23		FY 2021-22	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

No corrective actions related to the issues of fines or penalties were enforced.

LEADERSHIP INDICATORS

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

Total no. of awareness programmes held	Topics/principles covered in training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	Decarbonization, Circularity, Human Rights, Health & Safety	Its a new initiative started only with 12 direct suppliers.

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

Yes, the policy on Code of Conduct for Directors and Senior Management expects that all its Senior Management team discloses potential conflicts of interest that they may be there regarding any matter and comply with applicable laws and guidelines.

All Board members submit disclosure of their interest in other entities pursuant to Section 184 of the Companies Act, 2013 at the first Board Meeting of every financial year and also as & when there is a change in previous disclosure made. The Company also prepares a Related Party List pursuant to provisions of Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, which is being monitored to check proposed related party transactions/ potential conflict of interest and ensures prior approvals of the Board/Audit Committees/Shareholders as the case may be, are in place.

For more details, refer Eicher Code of Conduct – Directors & Senior Management

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

ESSENTIAL INDICATORS

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

Technology advancement and innovation are essential components of EML's ongoing success. The R&D division helps the Company set new standards for the industry while working consistently to adopt numerous technical advancements. The majority of our R&D activities are focussed on creating new products or adjustments that improve customer satisfaction, quality, safety, and dependability (reduced cost of ownership) and meet the strict emission norms

	FY 2022-23	FY 2021-22	Details of Improvements in environmental and social impacts
R&D (revenue)	81.44	70.10	Eicher is undertaking several projects to improve its environmental and social impacts. These include:
Capex	228.13	172.44	<ol style="list-style-type: none"> 1. Developed and Implemented Onboard diagnostic tools for monitoring the reduce emissions and comply with global emission norms 2. Improvised the catalytic converter in the exhaust system by optimising the Platinum Group Metal loading ratios 3. Battery developments to improve customer safety 4. Improved braking systems and other crucial components to increase customer safety 5. Upgrade kits have been developed for making vehicles compatible for E20 fuel and easy access for customers to upgrade.

(Rs. Crores)

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

Yes. Eicher has a procedure for sustainable sourcing and procurement. This initiative ensures meeting production needs without causing adverse impact on the environment due to operations. The Company promotes local procurement and is associated with suppliers in and around the areas of operations mainly Chennai. This enables the Company to contribute to a sustainable local economy.

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

67% of direct raw materials and 81% of indirect materials including consumables, spares, tools are sourced sustainably from local suppliers and vendors in and around the areas of operations mostly based in Chennai.

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.

Eicher is working towards achieving a circular economy by ensuring the use of the 3R principle of Reduce, Reuse and Recycle. This principle has helped in optimising resource utilisation with minimal environmental impact.

- ◆ The Company is also making constant efforts to achieve zero waste to landfill.
- ◆ It is running paperless operations during the bidding process to decrease their footprint.
- ◆ All the hazardous waste is either treated, co-processed in cement kilns or sent to authorised vendors for disposal.
- ◆ The non-hazardous waste is segregated and sold to authorised dealers, while the hazardous waste is treated in adherence to prescribed guidelines.
- ◆ The STP sludge is converted into vermicompost used for landscaping and greening activity.
- ◆ Waste generated is tracked and reported for better management.



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

No, the organisation is not following the Extended Producer Responsibility plan currently but understands the importance of the same and will be considering this in the subsequent years.

LEADERSHIP INDICATORS

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

Currently, EML has not conducted any Life Cycle Perspective/Assessments (LCA) for any of its products. But the Company has a plan to conduct in subsequent years.

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.

There are no environmental or social concerns arising from the disposal of its products. The organisation proactively ensures that all necessary steps are taken during the disposal of products.

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 reused input material to total material	
	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Recycled steel	4%	4%
Recycled aluminium	12%	12%

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:

Not applicable

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

Not applicable

PRINCIPLE 3

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

ESSENTIAL INDICATORS

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

EML is dedicated to fostering a culture of performance excellence inside the Company by investing in the development of its workers' skills and competencies as well as assuring their overall advancement and well-being. The following table provides a percentage of employees (Permanent employees & Other than Permanent employees) covered under the well-being measures in the reporting year.

Category	Total (A)	% of Employees covered									
		Health insurance care facilities		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	(B/A) %	No. (C)	(C/A) %	No. (D)	(D/A) %	No. (E)	(E/A) %	No. (F)	(F/A) %
Permanent Employees											
Male	4,712	4,712	100%	4,712	100%	-	-	4,712	100%	4,712	100%
Female	283	283	100%	283	100%	283	100%	-	-	283	100%
Total	4,995	4,995	100%	4,995	100%	283	100%	4,712	100%	4,995	100%
Other than Permanent Employees											
Male	10,399	10,399	100%	10,399	100%	-	-	-	-	-	-
Female	1,062	1,062	100%	1,062	100%	-	-	-	-	-	-
Total	11,461	11,461	100%	11,461	100%	-	-	-	-	-	-

1 (b) Details of measures for the well-being of workers:

The following table provides a percentage of workers (Permanent workers & Other than Permanent workers) covered under the well-being measures in the reporting year.

Category	Total (A)	% of workers covered									
		Health insurance care facilities		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	(B/A)%	No. (C)	(C/A)%	No. (D)	(D/A)%	No. (E)	(E/A)%	No. (F)	(F/A)%
Permanent workers											
Male	7	7	100%	7	100%	-	-	7	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	7	7	100%	7	100%	-	-	7	100%	-	-
Other than Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Benefits	FY 2022-23 (Current Financial Year)			FY 2021-22 (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% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes	100% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes
Gratuity	100% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes	100% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes
ESI	100% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes	100% of the applicable employees, as per the relevant Act	100% of the applicable employees, as per the relevant Act	Yes

3. Accessibility of Workplace.

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 premises of EML are constructed in a way that is accessible to differently abled workers and employees and are as per the requirements of the Rights of Persons with Disabilities Act, 2016. The Company strongly advocates human rights and is committed to creating an inclusive and safe environment. Various facilities have been incorporated in the infrastructure such as specifically constructed washrooms, ramps, for better mobility for all the individuals. In addition, sign-boards have been placed at every location to assist people with hearing aid. Wheelchair facilities are also available in occupational health centres in all major facilities.

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.

EML has constantly been working on providing equal opportunity and promoting equal rights. It is very strict with its anti-discrimination stands. EML has an holistic approach towards providing employment opportunities at plant and office location based on the nature of disabilities.

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%	100%	100%	100%
Female	100%	100%	NA	NA
Total	100%	100%	100%	100%



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. The Board of Directors of the Company has adopted POSH - (The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013), CoC- (Code of Conduct), for all classes of permanent employees and workers. All the employees and workers can report the human rights abuses through dedicated channels and has also put in place Whistle Blower Policy to establish a vigil mechanism for the Directors, employees, vendors and dealers of the Company, to report genuine concerns or grievances including instances of leak or suspected leak of unpublished price sensitive information pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015.

The link to the same is available on Company's website at: https://www.eicher.in/uploads/1652950270_eicher-whistle-blower-policy.pdf

If yes, give details of the mechanism in brief (Yes/No)	
Permanent Workers	EML gives utmost importance to addressing needs and grievances of all its stakeholders. It has adapted various codes and policies to address and receive any form of complaints.
Other than Permanent Workers	The Company has a policy on human rights, code of conduct, POSH and vigil and whistle blower policy to put in line a steady mechanism and be able to address the issues under a stipulated amount of time.
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	4,995	2,068	41%	4,618	2,086	45%
Permanent Employees						
Male	4,712	1,982	42%	4,385	1,996	46%
Female	283	86	30%	233	90	39%
Total	7	7	100%	18	18	100%
Permanent Workers						
Male	7	7	100%	18	18	100%
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

EML strives to provide appropriate education and training opportunities to develop its employees wherever possible, and conducts regular performance reviews for all employees. At EML, all employees including fresh hire and new contact workers undergo mandatory health and safety training during the time of orientation and on an ongoing basis consequently. And action plans are strictly followed to guide continuous learning and performance improvement at all locations. A tailored approach to nurturing employee needs has proven effective for organisations. Over 1,05,460 hours of training were imparted in FY 2022-23.

Category	Total FY 2022-23	Health and Safety	Skill Development	Total FY 2021-22	Health and Safety	Skill Development
Employees						
Male	4,712	4,712	100%	4,385	4,385	100%
Female	283	283	100%	233	233	100%
Total	4,995	4,995	100%	4,618	4,618	100%
Workers						
Male	7	7	100%	18	18	100%
Female	-	-	-	-	-	-
Total	7	7	100%	18	18	100%

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

As an employee-centric company, EML provides continuous and ongoing support to its employees through various measures and initiatives. All promotions and salary increases are based on the employee's annual performance evaluation and are in line with the Company's performance stated with equal pay for men and women.

Category	FY 2022-23			FY 2021-22		
	Total(A)	No.(B)	(B/A)%	Total(A)	No.(B)	(B/A)%
Employee						
Male	2,730	2,730	100%	1,996	1,996	100%
Female	197	197	100%	90	90	100%
Total	2,927	2,927	100%	2,086	2,086	100%
Workers						
Male	7	7	100%	18	18	100%
Female	-	-	-	-	-	-
Total	7	7	100%	18	18	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 a system?

Yes. As part of its integrated management system, EML has implemented ISO 45001 certified safety management systems at all three manufacturing sites, spare parts departments and headquarters. EML covers all employees and workers under an occupational health and safety management system.

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

EML gives paramount importance to the health and safety of its employees. The Occupational Health and Safety Management system has been put into place that helps in identifying work-related hazards and risks on a regular basis. This system is adapted based on ISO 15001 that ensures safe working conditions. This covers all of EML's manufacturing facilities including all the workers and employees within the premises of the organisation. EML also has an Integrated Management System (IMS) which incorporates suitable tools like Hazard Identification & Risk Assessment (HIRA) for effective safety management. EML has a central Safety Committee that reviews the safety standards quarterly and makes appropriate changes.

(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 has processes for workers to report work-related hazards and to remove themselves from such risks.

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

Yes. EML prioritises healthcare and any benefits offered in this regard are intentional support to meet the health needs of employees and their families. The following benefits are provided to full-time employees of the Company:

1. Life insurance,
2. Health care,
3. Disability support,
4. Annual health check-ups and health camps.

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

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
		(Current Financial Year)	(Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	0.05
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	2
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-



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

Failures to workplace health and safety can result in increased process costs, reduced availability of workers, Low employee morale, poor corporate image, or even threaten a company's profitability scenario. EML is committed to ensuring health & safety and elimination of risks in the workplace and with the aim to ensure 'Zero Harm' to people of employees, environment, and communities in which the Company operates. They firmly believe that all injuries and illnesses are preventable.

Impact on occupational health and safety protection at all our business decisions are one of non-negotiable aspects of our daily work. EML has implemented ISO 45001 certified safety management systems at all three manufacturing sites, spare parts departments and headquarters. EML covers all employees and workers under an occupational health and safety management system. Implemented hazards Identification and Risk Assessment (HIRA) tools for effective security management.

13. Provide the number of employees/workers having suffered high consequence work-related injury/ill health/fatalities. Complaints on the following made by employees and workers:

	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	-	-	NA	-	-	NA
Health Safety	-	-	NA	-	-	NA

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 & safety practices and working conditions.

No corrective actions were taken with regards to addressing safety-related incidents.

LEADERSHIP INDICATORS

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

Yes, the organisation ensures that its employees and workers and their families are taken care of in case of any unfortunate situation. Some of the initiatives already in place are:

- EMPLOYEES:** Yes, the permanent employees are provided with group term life insurance, deposit linked insurance scheme, and group personal accident benefit. This is also extended to part time employees where they are entitled to Group personal accident benefit.
- WORKERS:** All the permanent workers working under EML are provided Accident benefits. Workers not on the role are provided workmen compensation and Group Personal Accident benefits.

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

In the current year, EML has commenced a pilot audit project in FY 2022-23 with few random suppliers to ensure statutory dues are being deducted and deposited by the value chain partners. The Company has also targeted to expand its cover in the upcoming financial year.

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 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes, EML does provide transition assistance to its employees to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. Under this termination, employees are provided with severance packages on a case-to-case basis.

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	100% as part of the onboarding processes
Working conditions	100% as part of the onboarding processes

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.

No corrective actions were taken as no major risks concerns were identified.

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

Stakeholders are individuals or groups that have the ability to influence and impact any organisation’s operations. We are aware that our activities are directly or indirectly influenced by a number of stakeholders such as customers, employees, investors, regulators, business partners, peers etc. Therefore, it is crucial to understand and address the needs and concerns of its stakeholders in a transparent and ethical manner in order to build long-term relationships. By prioritising stakeholder engagement, a company can ensure that it is aligned with the expectations of its stakeholders, which can help to mitigate risks and enhance its reputation in the marketplace.

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

Stakeholder engagement is an ongoing process and over the years, EML has established accessible channels for communication on topics related to various groups. The following table provides EML’s diverse stakeholder base and engagements:

Stakeholder Group	Engagement Channels	Areas of Engagement	Frequency
Employees	<ul style="list-style-type: none"> ◆ Awareness training ◆ Performance appraisals ◆ Annual employee satisfaction survey ◆ Grievance redressal mechanism 	<ul style="list-style-type: none"> ◆ Occupational health and safety ◆ Rewards and recognition ◆ Personal development and growth ◆ Empowering work environment 	Continuous
Consumers	<ul style="list-style-type: none"> ◆ Customer satisfaction survey ◆ Market surveys ◆ Rides and events ◆ Apps including MiY 	<ul style="list-style-type: none"> ◆ Customisation ◆ Product and service quality ◆ Complaint resolution ◆ On-time delivery ◆ Product safety 	Continuous



Stakeholder Group	Engagement Channels	Areas of Engagement	Frequency
Suppliers	<ul style="list-style-type: none"> ◆ Supplier meets ◆ Training and awareness programmes ◆ Pre-onboarding ◆ Supplier assessments 	<ul style="list-style-type: none"> ◆ Planning and execution of work orders ◆ Innovation and product development ◆ Sourcing plans ◆ Co-creation of new technologies 	Continuous
Dealers	<ul style="list-style-type: none"> ◆ Dealer meets ◆ Marketing communications 	<ul style="list-style-type: none"> ◆ Sales and marketing plan ◆ Product quality ◆ Incentives ◆ Enhancing customer experience 	Continuous
Investors	<ul style="list-style-type: none"> ◆ Press releases and publications ◆ Investor meets ◆ Annual General Meeting ◆ One-on-one meeting 	<ul style="list-style-type: none"> ◆ ESG and financial performance ◆ Future approach and projects ◆ Updates on new launches 	Continuous
Bankers	<ul style="list-style-type: none"> ◆ One-on-one meeting ◆ Press releases ◆ Emails and telephone calls 	<ul style="list-style-type: none"> ◆ Business expansion and diversification ◆ Manufacturing efficiency ◆ Risk management ◆ Financial performance 	Quarterly
Governments and Regulatory Authorities	<ul style="list-style-type: none"> ◆ Mandatory compliance reports ◆ Onsite inspections ◆ One-on-one meeting 	<ul style="list-style-type: none"> ◆ Statutory compliance, including environmental and social compliance 	Continuous
Local Communities	<ul style="list-style-type: none"> ◆ Community outreach programmes ◆ Press releases and publications 	<ul style="list-style-type: none"> ◆ Education ◆ Skill training ◆ Healthcare access ◆ Community development 	Continuous
Peers and Industry	<ul style="list-style-type: none"> ◆ Industry associations ◆ External conferences ◆ Press releases 	<ul style="list-style-type: none"> ◆ Response to new regulations ◆ Compliance including environmental and social compliances ◆ Innovation and product development 	Continuous

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.

The organisation carried out a comprehensive exercise for materiality assessment during FY 2020–21. This exercise is carried out to identify the material topics that have a direct and indirect impact on the environmental, social and economic aspects. The process includes identification of internal and external stakeholders that would help align the identified material topics with the organisation's strategy and goals, and prioritise them based on their significance and relevance. The outcome of this exercise guides the organisation in developing its sustainability strategy and reporting on its performance.

Regular updates and reviews of the materiality assessment are conducted to ensure relevance and alignment with the analysis of stakeholders' views, as well as the prevalent market, regulatory and environmental trends.

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.

At EML, we understand the consultations with the stakeholders are very important from the view of aligning its ESG strategies and goals. Thus by leveraging stakeholder engagements, we plan to incorporate their view on the key material topics to help us in managing the identified risks and opportunities associated with them.

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

EML has undertaken several CSR projects under Eicher Group Foundation along with various partners which involve engagement with the vulnerable and marginalised stakeholder groups. EML has taken initiatives for rural development, promoting education, technical skill development and providing healthcare services for the benefit of the community. Through its interventions EML has worked on establishing sanitary facilities, implementing groundwater recharging facilities by installing rooftop rainwater harvesting systems, solar street lights, RO drinking water units. The Company has been constantly working on identifying the concerns of the community and working on identified topics.

PRINCIPLE 5 Businesses should respect and promote human rights

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:

EML ensures all the employees and workers in the organisation receive training on human rights issues and policies. It actively promotes a culture of inclusivity and equal rights. EML also has an Integrated Management System policy in place that promotes safe and healthy working conditions to prevent work-related injuries and threats to health of its employees, visitors, contractors, transporters, suppliers and third-party associates.

It also has a standalone human rights policy which makes an endeavour to respect and uphold the human rights of all our stakeholders including our employees, customers, business and value chain partners and the community. It ensures that all the employees and workers adhere to these policies and regulatory processes.

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (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	4,995	4,995	100%	4,618	4,618	100%
Other than permanent	11,461	11,461	100%	8,462	8,462	100%
Total Employees	16,456	16,456	100%	13,080	13,080	100%
Workers						
Permanent	7	7	100%	18	18	100%
Other than permanent	-	-	-	-	-	-
Total Workers	7	7	100%	18	18	100%

All the employees and workers are given trainings on human rights, safety and Code of Conduct on a periodic basis

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

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	4,712	-	-	4,712	100%	4,385	-	-	4,385	100%
Female	283	-	-	283	100%	233	-	-	233	100%
Other than Permanent										
Male	10,399	-	-	10,399	100%	7,702	-	-	7,702	100%
Female	1,062	-	-	1,062	100%	760	-	-	760	100%
Workers										
Permanent										
Male	7	-	-	7	100%	18	-	-	18	100%
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages, in the following format:

For details of the median remuneration/salaries, please refer to the Directors' Report for more details

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. The Internal Complaints Committee along with POSH and the human resources departments are responsible for addressing human rights issues or impacts raised by the Company activities.



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

EML has zero tolerance towards any form of human rights violations. It is committed to respecting all internationally recognised human rights and expect the same from all the stakeholders and business partners. EML follows and aligns its business in accordance with internationally accepted standards such as the UN Guiding Principles on Business and Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. To redress grievances, EML has put forward a human rights policy, whistle blower policy and POSH committee in place that takes care of any kind of human rights violations. This provides an avenue for the people to report any wrongdoings without any reprisal. Along with this regular audit are conducted to assess compliance and non-compliance with social and human rights requirements across its facilities.

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolutions at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at Workplace						
Child Labour						
Forced Labour/Involuntary Labour		NIL			NIL	
Wages						
Other Human Rights related issues						

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

EML emphasises on creating an environment where everyone is treated with respect and dignity. The Company's POSH policy offers guidance to ensure no form of misconduct such as discrimination and harassment takes place. The POSH committee has established a mechanism to address any complaints or concerns reported.

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

Yes. All our agreements and contracts include statutory and regulatory laws including the clause related to human rights, safe working place etc. A supplier code of conduct is also extended throughout the supply chain that insists every supplier to adhere to all applicable laws and regulations with respect to human rights and comply with this Code. Additionally, the Company adheres to the principles of the UNGC (United Nation Global Compact), which include human rights clauses.

9. Assessments for the year:

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

10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

There were no significant risks/concerns arising from the human rights assessments.

LEADERSHIP INDICATORS

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

There has been no process modifications introduced as a result of addressing human rights issues as there were no complaints or grievances identified.

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

EML is committed to respecting and upholding the human rights of all its stakeholders and work in accordance with applicable labour laws and regulations. EML has various policies and internal committees such as Human Rights policy, POSH committee that take care of human rights due diligence. These different committees assess the respective concerns and provide course corrections. Frequent internal audits are also conducted to ensure adherence to all the standards and protocols

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. All our campuses have accessible workplaces and we build necessary infrastructure inside the corporate offices and the plants such as ramps, sideways and elevators that support differently abled employees and visitors as per Disabilities Act, 2016. Necessary sign-boards have been placed at every location to assist employees/workers with hearing aids. Wheel-chairs are available in Occupational Health Centres in all major facilities.

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	
Discrimination at Workplace	
Child Labour	100%
Forced Labour/Involuntary Labour	
Wages	

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

Currently, there are no significant risks or concerns identified during the assessment process and hence no corrective actions were undertaken.

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:

Safety Incident/Number	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (GJ) (A)	2,13,847	2,51,478
Total fuel consumption (GJ) (B)	1,87,739	1,49,934
Energy consumption through other sources (GJ) (C)	74,707	14,395
Total energy consumption (GJ) (A+B+C)	4,76,293	4,15,807
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	33.85	38.31

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 Company does not have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.



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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22* (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	7,061	6,365
(iii) Third party water	42,451	79,772
(iv) Seawater/desalinated water	-	-
(v) Others - Water from Municipality	83,738	75,814
(vi) Others - Collected rainwater + Condensate	34,366	5,094
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,67,616	1,67,045
Total volume of water consumption (in kilolitres)	1,65,392	1,36,711
Water intensity per rupee of turnover (Water consumed/turnover Rs. Crores) (calculated as per revenue from operations in Rs. Crores)	11.75	13.50
Water intensity (per Motorcycle)	0.18 KL/Motorcycle	0.22 KL/Motorcycle

*The values for FY 2021-22 have been restated

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

EML has implemented Zero Liquid Discharge mechanism throughout all its facilities and corporate offices. EML's Zero Liquid Discharge systems uses cutting-edge technology to ensure that the waste water does not pollute the environment, and the treated wastewater is completely recycled or reused for the following organisation's processes such as heating, cooling, ventilation, Reverse Osmosis (RO) membrane cleaning.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	MT	Below the norms of CPCB	Below the norms of CPCB
SOx	MT	Below the norms of CPCB	Below the norms of CPCB
Particulate matter (PM)	MT	Below the norms of CPCB	Below the norms of CPCB
Persistent organic pollutants (POP)	NA	Below the norms of CPCB	Below the norms of CPCB
Volatile organic compounds (VOC)	NA	Below the norms of CPCB	Below the norms of CPCB
Hazardous air pollutants (HAP)	NA	Below the norms of CPCB	Below the norms of CPCB

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (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	11,510	9,381
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	55,945	49,569
Total Scope 1 and Scope 2 emissions per rupee of turnover	Kg of CO ₂ e/Re	4.5	5.8
Total Scope 1 and Scope 2 emission intensity (Motorcycle produced) – the relevant metric may be selected by the entity	Kg of CO ₂ e/motorcycle	0.081	0.098*

*The values for emission intensity (motorcycle produced) for FY 2021-22 have been restated

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

Yes, the Company undertakes several projects and energy-saving initiatives to reduce the Scope 1 and Scope 2 emissions. The following table provides the project information undertaken by EML:

Project	Initiative undertaken	Outcome (Metric tonnes of CO ₂ equivalent saved – FY 2022-23)
1	Installation of Group Captive Solar – 13 MW for Vallam plant	15,882
2	VFD installation in PTCED, powder coating, dynamometer exhaust blower	256
3	VFD Installation for Nickel exhaust, alkali exhaust, chrome exhaust blower in plating 2	60
4	Installation of LED Lights for energy efficiency	45

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22* (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	129	36
E-waste (B)	4	40
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	22	18
Radioactive waste (F)		NA
Other Hazardous waste. Please specify, if any. (G)	1,521	1,057 (ETP sludge, spent solvent, used oil, empty barrels, etc.)
ETP chemical sludge	327	304
Paint sludge, powder & filter	610	428
Phosphate sludge	32	38
Spent solvent	169	125
Used oil	43	34
Waste/reduces containing oil	142	33
Discarded containers	198	95
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	6,546 (All this waste is sent to the authorised recyclers)	4,534 (Metal scrap, carton, rubber scrap, wood scrap, gunny bags, etc.)
Total (A + B + C + D + E + F + G + H)	8,222	5,685
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	639	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	639	NA
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	343	357
(iii) Other disposal operations (Co-processing in cement plant)	416	440
Total	759	797

*The values for FY 2021-22 have been restated

9. 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.

EML waste management systems are well defined to manage manufacturing and operational waste. The Company's approach towards Reduce, Reuse, and Recycle (3R) concept promotes the circular economy of its business and ensures reducing use of virgin material and lowering the environmental impact. The Company is making various efforts and initiatives



towards Zero waste to landfill (ZLD) and promotes the ideas to its employees in reducing the waste generation across the facilities. EML's paperless working culture helps in reducing the carbon footprint of the Company.

In addition, EML is certified under ISO 14001:2015 and the scope covers its entire operations. As part of the environmental management system, the Company has a standard waste management process for both hazardous and non-hazardous waste which includes identification, segregation, collection, recycling and final disposal.

10. 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:

No, EML does not operate in ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc. which require approvals/clearances.

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.
Not applicable			

11. 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
The Company has not conducted any environmental impact assessments (EIA) of projects or industrial facility in FY 2022-23					

12. 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:

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
Not applicable				

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
From renewable sources		
Total electricity consumption (GJ) (solar) (A)	74,707	NA
Total fuel consumption (B)	-	NA
Energy consumption through other sources (C)	-	NA
Total energy consumed from renewable sources (A+B+C)	74,707	NA
From non-renewable sources		
Total electricity consumption (GJ) (D)	2,13,847	NA
Total fuel consumption (GJ) (E) (Diesel + LPG + CNG)	1,87,739	NA
Energy consumption through other sources (F)	-	NA
Total energy consumed from non-renewable sources (D+E+F)	4,01,586	NA

2. Provide the details related to water discharged:

Not Applicable

**3. 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:

Not Applicable

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

Not Applicable

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable

6. 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:

Project 1		
Initiative undertaken	Installation of Group Captive Solar - 13 MW for Vallam plant	
Outcome of the initiative	Metric tonnes of CO ₂ equivalent	15,882
Project 2		
Initiative undertaken	VFD Installation for Nickel exhaust, alkali exhaust, chrome exhaust blower in plating	
Outcome of the initiative	Metric tonnes of CO ₂ equivalent	60
Project 3		
Initiative undertaken	VFD installation in PTCED, powder coating, dynamometer exhaust blower	
Outcome of the initiative	Metric tonnes of CO ₂ equivalent	256
Project 4		
Initiative undertaken	Installation of LED Lights for energy efficiency	
Outcome of the initiative	Metric tonnes of CO ₂ equivalent	45

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

Yes, EML has a Risk Management Committee in place which formulates business continuity and disaster management plans. The committee works on creating a framework for identification of risks related to finance, operations, sectorial, sustainability and cyber security while taking appropriate measures for risk mitigation including systems and processes for internal control. It also monitors and oversees implementation of the risk management policy, including evaluating the adequacy of risk management systems.

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

Currently, there are no significant adverse impacts to the environment caused by the company arising from value chain activities.

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

All the value chain partners are addressed for the environmental impacts.



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.

There are a total of 6 affiliations with trade and industry associations/chambers.

(b) List the top 10 trade and industry chambers/associations (determined based on the total members of such a 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	Society of Automotive Fitness and Environment (SAFE)	National
2	Society of Indian Automobile Manufacturers (SIAM)	National
3	Confederation of Indian Industry (CII)	National
4	Bureau of Indian Standards (BIS)	National
5	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
6	Employers' Federation of Southern India (EFSI)	National

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

EML keeps a check on all forms of regulatory guidelines and adheres to it. Various codes and policies have been implemented for ensuring ethical business conduct. For FY 2022-23, no corrective actions were taken against issues of anti-competitive conduct as there were no instances of adverse action from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
	Not applicable	

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity: Not applicable

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Shiksha Pahal Program: Conducted by our programme partner Bodh Shiksha Samiti, this programme aims to provide quality education for the poor and children of marginalised social groups	NA	NA	Yes, Conducted by CSR Box	No, (Will be conducted post Board meeting)	NA
Royal Enfield Academy for Technical Skills - The aim of the programme is to empower educated unemployed youth through Sector Specific Technical Training and Placement in the Automobile Sector	NA	NA	Yes, Conducted by Soulace	No, (Will be conducted post Board meeting)	NA
Holistic Village Development of Community at Oragadam - This programme aims to ensure inclusive, equitable quality education and to promote lifelong learning opportunities to all. Additionally, it will ensure availability and sustain management of Water and Sanitation for all, along with affordable and clean energy.	NA	NA	Yes, Conducted by Soulace	No, (Will be conducted post Board meeting)	NA

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

Not applicable. Currently, Eicher is not associated with any ongoing projects on Rehabilitation and Resettlement.

Sl. 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 FY (In ₹)
Not applicable						

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

EML supports the community it operates in and is constantly working towards community development. For this, the Company conducts a need assessment in the vicinity of its operating location. It has also a mechanism in place to receive and redress grievances of the community and has taken the following approaches:

- ♦ Initiating forums for raising issues relating to grievances
- ♦ Partnering and indulging with local committees that also conduct the role of grievance redressal
- ♦ It also takes the direct approach where the aggrieved can approach the programme partner or the Company, directly.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directly sourced from MSMEs/small producers	~9%	~9%
Sourced directly from within the district and neighbouring districts	~67%	~68%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
No negative social impact has been identified during social impact assessment.	Not applicable

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

The Company believes in creating positive social impact in the community and uplift the lives of its beneficiaries by undertaking various CSR initiatives and projects. At present, Eicher is not operating its CSR projects under aspirational districts as all the CSR initiatives undertaken are in the localities close to operating locations but it is working on expanding its reach in the upcoming years.

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

The Company does not have a preferential procurement policy to purchase from suppliers comprising marginalised/vulnerable groups but it is directly working with various local suppliers and vendors for its supply.

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

Not applicable

(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:

Not applicable as the Company does not have any intellectual properties owned or acquired by the entity (in the current financial year), based on traditional knowledge.

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.

No complaints regarding intellectual property related disputes have been registered and hence no corrective action was taken.



6. Details of beneficiaries

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	47	13,968	85

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

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

EML communicates with its customers via the Royal Enfield app to learn their opinions on sales and services. The appropriate service or sales team keeps track of and responds to customer complaints to facilitate quicker resolution. The consumers can register their complaints via Email, Toll Free Numbers, Consumer Forums, and Social Media. All the concerns are registered under CRM Platform, MSD and tickets are raised and closed post resolution

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

	As percentage of total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	NA

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

FY 2022-23: 50,707

FY 2021-22: 40,464

EML focusses on delivering exceptional experiences for its customers through various customer-centric initiatives such as MiY. The Company also reached out to thousands of customers through the Royal Enfield app and various social media platforms, in order to understand customers' feedback related to sales and services. Customer complaints are monitored and resolved by the respective service/sales team in order to facilitate faster resolution. Following are the % of customer complaints that are outstanding as of:

FY 2022-23: 1%

FY 2021-22: 1%

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

No instances of product recalls on account of safety occurred for FY 2022-23.

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, EML has an Information security policy that takes care of risks associated with cyber security and data privacy. The policy provides an integrated set of protection measures that are uniformly applied across the value chain to ensure a secure environment for business operations. The Policy defines the controls that are required to ensure protection of EML's information assets, and allows access, use and disclosure of information in accordance with appropriate standards, laws and regulations.

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.

No corrective action has been taken relating to any of the above-mentioned issues in FY 2022-23

LEADERSHIP INDICATORS

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

For proper management of information on its products and services, the Company has various checks and balances in place to ensure best of standards. The details on the same can be accessed on <https://www.royalfield.com/in/en/motorcycles/>



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

For EML, safety and responsible usage is of utmost value and we encourage all the consumers to adhere to all the safety protocols. EML encourages responsible travel and has promoted initiatives such as helmets for India encouraging usage of safe riding gears for the riders and "leave every place better".

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

EML discloses its discontinuation of products and services on its website and in the integrated report.

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)

Yes, adequate information is provided in the user manuals/website regarding the safe and appropriate use of our motorcycles.

5. 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)

Under the stakeholder engagement programme, EML has conducted various programmes such as customer satisfaction survey, market survey. With their customer-centricity initiative, EML have developed the Royal Enfield mobile app to make service operations smooth and enhance user experience.

6. Provide the following information relating to data breaches:

Data Breach	FY 2022-23
Number of instances of data breaches along with impact	Nil
Percentage of data breaches involving personally identifiable information of customers	Nil