

GUIDE TO BETTER DISCLOSURE

MANUAL ON BUSINESS RESPONSIBILITY REPORTING

December 2015



PARTNERS IN CHANGE
Making Corporate Social Responsibility Your Business

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Foreword

Detailed analysis of disclosure of top listed companies in India in their Business Responsibility Reports (BRR) has revealed that the quality of disclosure is far from what is expected from the most established and successful enterprises in the country. This lack of quality can be attributed both to the nature of questions asked in the reporting format prescribed by Securities and Exchange Board of India (SEBI), as well as the companies' efforts to bypass responding in the most appropriate manner to questions that seek answers on their commitment to being responsible.

This document is an attempt at defining the intent of each of the questions in the BRR and the quality of disclosure. While designing this manual/guide, it has indeed been kept in mind that the responses to each of the questions would differ from company to company – depending upon their policies and practices – and from sector to sector. The guide is, therefore, based on the responses from companies to the questions in BRR in the past two financial years (2012-13 and 2013-14).

For each of the questions, the following have been defined:

- Intent: The objective with which the question has been put to the companies. This will hopefully guide companies on how their responses should be articulated so that they are in line with the intent of asking the questions.
- Disclosure quality: Based on responses received from companies to questions asked in BRR in the past two years, following are the four bands that have been defined to assess the quality of disclosure:
 - Not reported
 - Incomplete information
 - Complete information
 - Proactive disclosure

In some cases, proactive disclosures have been defined by the responses received from companies and some have been defined as reasonable expectations. The manual has been put together in the hope that it will help businesses improve the quality of disclosure and keeping intact the intent of the BRR. We hope you find it useful.

Pradeep Narayanan
Director,
Partners in Change

Principle 1 – National Voluntary Guidelines

Businesses should conduct and govern themselves with ethics, transparency and accountability

Core Elements

Develop governance structures, procedures and practices to ensure ethical conduct at all levels

- Communicate transparently and assure access to information
- Not engage in practices that are abusive, corrupt, or anti-competition
- Avoid complicity with actions that violate any of the principles
- Truthfully discharge their responsibility on financial and other mandatory disclosures
- Report on the status of their adoption of NVGs

PRINCIPLE 1 - BRR – QUESTION 1

Does the policy relating to ethics, bribery and corruption cover only the company? Does it extend to the Group/Joint Ventures/ Suppliers/Contractors/ NGOs /Others?

Intent

- To understand if the company has a policy relating to ethics, bribery and corruption and if it does, find out whether the company's policies make itself accountable for other entities which it functions closely with.
- To understand whether the company's policy covers all the stakeholders the company works with, directly or indirectly. This can be interpreted as indicative of the company's intent to ensure that its partners commit to same set of principles as the company claims to abide by.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Yes or No to first part, but silent for the second part
Complete Information	<ul style="list-style-type: none">• Yes to first part• No to first part and then says that the policy extends to relevant stakeholders
Proactive Disclosure	<ul style="list-style-type: none">• Disaggregated information on policy applicability/ extension to different stakeholders• Mention of the presence of whistleblower policy

Incomplete Information – Example

PRINCIPLE 1 - BRR – QUESTION 1

Does the policy relating to ethics, bribery and corruption cover only the company? Does it extend to the Group/Joint Ventures/ Suppliers/Contractors/ NGOs /Others?

Union Bank of India (2012-13)

“The Bank has adopted a responsible and value-driven approach towards corporate governance. The Bank has always laid emphasis on the cardinal values of fairness, transparency and accountability for performance at all levels, thereby enhancing the stakeholders’ value and protecting the interest of the stakeholders. The Bank is in its centenary decade and aims at being the best bank in customer experience that would also set the stage for a higher and profit table growth in the years to come. The Bank expects its employees to demonstrate honesty, integrity and fairness in all aspects of their business dealings and exercise appropriate standards of professionalism and ethical conduct in all their activities. The Bank also expects the same approach to doing business from its business partners and suppliers. The Bank does not tolerate bribery or corruption in any form and has a 'zero tolerance' approach to any breach of this policy.”

Complete Information – Example

Shree Cements (2013-14)

“The Policy relating to Ethics, Transparency and Accountability covers the Company only. The policy includes a Code of Conduct prescribed by the Company for all its employees including the Directors. There is no Group or Joint Venture as such at present for the Company. The subsidiaries of the Company have no operations at present. The Company encourages parties associated with its value chain like vendors, suppliers, contractors, etc. to follow the principles envisaged in the policy.”

Proactive Disclosure – Example

GAIL India (2013-14)

“No, The Code of Conduct, CDA Rules and Whistle Blower Policy are applicable to all concerned employees whether they are working in GAIL or in any subsidiary or Joint Venture Company. Further, ‘Integrity Pact’ and “Fraud Prevention Policy” extend to Suppliers, contractors etc. GAIL adheres to the principles of United Nations Global Compact (UNGC) which also enlist principle on anti – corruption.”

PRINCIPLE 1 - BRR – QUESTION 2

How many stakeholder complaints have been received in the past financial year? What percentage was satisfactorily resolved by the management? (If any, provide details thereof in about 50 words or so.)

Intent

To understand whether the company has appropriate grievance and complaint redressal systems in place. The purpose of the second part of the question is to determine how serious, committed and efficient the company is in resolving disputes and conflicts relating to ethics and corruption.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none">• Figure for the first part, silent about second part.• Inexact or insufficient information for the second part; whether the complaints resolved in the past financial year pertained

PRINCIPLE 1 - BRR – QUESTION 2

How many stakeholder complaints have been received in the past financial year? What percentage was satisfactorily resolved by the management? (If any, provide details thereof in about 50 words or so.)

	to the same period or previous year(s)
Complete Information	Figure for the first part and percentage for the second part
Proactive Disclosure	<ul style="list-style-type: none">• Information on the procedure and examples of how company has addressed certain cases or could not address some.• Break-up of complaints received related to ethics, bribery and corruption from all relevant stakeholders.

Incomplete Information – Example

Hindustan Unilever (2013-14)

“During the financial year 2013-14, a total of 112 complaints and issues from employees and business partners were reported under the CoBP framework and the same were duly investigated and dealt with in accordance with the CoBP protocols of the Company.”

Complete Information – Example

GMR (2013-14)

“As specified in the Corporate Governance Report, 223 investors’ complaints were received during the financial year 2013-14, which have been fully resolved.”

Proactive Disclosure – Example

Canara Bank (2013-14)

“Shareholders Complaints: The Bank received 2211 representations/ grievances from Shareholders during 2013-14 and all the grievances have been resolved satisfactorily. Majority of the representations is on account of non-receipt of Dividend Warrants. This is due to non-updation of the addresses by the concerned shareholders. While resolving the grievances, the Bank has been taking steps to update their addresses, bank details, ECS Mandate (by providing the necessary forms) so as to avoid recurrence of such instances. 90286 (including 78766 complaints related to ATMs) complaints were received from customers of which 90729 (including 79109 complaints related to ATMs) were resolved. The resolved complains are more owing to previous years few pending complaints.

Customer Complaints: During 2013-14, the Bank received 90286 complaints and 99% of the complaints were satisfactorily redressed. The Bank is taking several measures to improve customer service by bringing in diversified products/services, updated technology, staff training and responding to customer’s queries and redressal of customer complaints.”

Principle 2 – National Voluntary Guidelines

Businesses should provide goods and services that are safe and contribute to sustainability throughout the life cycle

Core Elements

- Businesses should assure safety and optimal resource use over the life-cycle of the product – from design to disposal – and ensure that everyone connected with it - designers, producers, value chain members, customers and recyclers are aware of their responsibilities.
- Businesses should raise the consumer's awareness of their rights through education, product labelling, appropriate and helpful marketing communication, full details of contents and composition and promotion of safe usage and disposal of their products and services.
- In designing the product, businesses should ensure that the manufacturing processes and technologies required to produce it are resource efficient and sustainable.
- Businesses should regularly review and improve upon the process of new technology development, deployment and commercialisation, incorporating social, ethical, and environmental considerations.
- Businesses should recognise and respect the rights of people who may be owners of traditional knowledge, and other forms of intellectual property.
- Businesses should recognise that over-consumption results in unsustainable exploitation of our planet's resources, and should therefore promote sustainable consumption, including recycling of resources.

PRINCIPLE 2 - BRR – QUESTION 1

List up to 3 of your products or services whose design has incorporated social or environmental concerns, risks and/or opportunities.

Intent

To find out about the sustainability of company's products and services during their life cycle – cradle to grave. The responses can demonstrate whether product responsibility/sustainability is a concern for the company and whether it takes into account social and environmental risks and impacts while designing their products and services. These risks and impacts are not limited to period of usage by the customer/consumer but also extend to the post usage, disposal stage.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none">• Listing of products and/or services, without giving sufficient information on why products are chosen• Generic responses without listing their products• Imprecise answers on how the company has addressed the said concerns as part of their product responsibility policy/strategy
Complete Information	<ul style="list-style-type: none">• List of products or services with precise information on how the said concerns have been addressed in the design of the products and/or services

Proactive Disclosure	Over and above on the social and environmental risks and concerns which its design addresses
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Incomplete Information – Example

Shriram Transport Finance (2013-14)

The Company is engaged in the business of financing of commercial vehicles. Our customers are primarily Small Road Transport Operators (SRTOs) generally belonging to the weaker sections of the society. Our services help generating opportunities of self-employment and self-respect to SRTOs who are often denied financial support by organized lending institutions and who otherwise would be subjected to exploitation from unorganized money lenders. In the process of financing of pre-owned vehicles, we check authorization /certificates for safety,fitness and emission of the vehicle.Our various initiatives are aimed at influencing our customers for creating awareness about environment protection, reducing impact of emissions from on-road vehicles on the environment. We make appeal to our customers for timely maintenance of the vehicles. We give loans to them for replacement of tyres and engine parts. We provide financial support to driver's training school run in collaboration with an NGO . The driving school imparts training for safe driving of heavy commercial vehicles to youths from rural areas.

Complete Information – Example

Grasim (2013-14)

"The 3 products are Viscose Staple Fibre, Rayon Grade Pulp and Chemicals. The Company understands its obligations relating to social and environmental concerns, risks and opportunities. Accordingly, the Company has devised the manufacturing processes of these products, factoring social and environmental concerns. The Company's plants in respect of the above products are ISO 14001 EMS certified. The plants at Nagda are also OHSAS-18001 and SA-8000 certified. The Harihar plant is also OHSAS-18001 certified."

Proactive Disclosure – Example

Cummins

" The Company understands that it is our responsibility as a good corporate citizen to also be a good steward of air, land and water and during the year, the Company got the opportunity to work on projects addressing social or environmental concerns. are as listed below:

1. Development of 40 kVA Bio-gas genset: To address Social or Environmental Concern of the Municipal solid waste management, the Company has developed a 40 kVA biogas genset which generated electrical power, based on biogas generated from waste treatment plant.
2. Development of 15 kVA genset working on Straight Vegetable Oil, Pongamia (SVO): To address remote rural electrification requirements, the Company has developed the 15 kVA genset working on SVO, which will facilitate the use of locally available biofuel (renewable) for meeting remote rural electrification requirements.
3. Development of 25/ 40 kWe genset with rice husk (Biomass) gasification: To address remote rural electrification requirements, which will facilitate the use of locally available agro waste viz. rice husk (renewable) for meeting remote rural electrification requirements."

PRINCIPLE 2 - BRR – QUESTION 2

For each such product, provide the following details in respect of resource use (energy, water, raw material etc.) per unit of product (optional):

- i Reduction during sourcing/production/ distribution achieved since the previous year throughout the value chain?
- ii Reduction during usage by consumers (energy, water) has been achieved since the previous year?

Intent

To assess whether the company is committed towards lowering the consumption of (critical) resources throughout the product's value chain – sourcing,

production, distribution and use by the end consumer/customer.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> • Response to one of the two questions not provided. • Imprecise answers on how the reduction has been achieved
Complete Information	Precise information on reduction in usage during sourcing/production/distribution and by the consumer
Proactive Disclosure	<ul style="list-style-type: none"> • Information on processes and mechanisms the company has adopted to reduce resource consumption. • Information on reduction in additional elements, other than those mentioned in the question

Incomplete Information – Example

Tata Power (2013-14)

“Tata Power’s continuous endeavour is to reduce Auxiliary Power Consumption at all the generating stations through various initiatives. ABC is also conscious in conserving the water resources throughout its operations. Several conservation measures are ensured at generating stations. The Company has achieved significant reduction in water consumption from past financial years.

Complete Information – Example

NTPC

RAW MATERIAL (ENERGY) CONSUMPTION PER YEAR						
Energy Source	2011-12		2012-13		2013-14	
	Quantity	Per Unit Consumption	Quantity	Per Unit Consumption	Quantity	Per Unit Consumption
Coal	140.6 MMT	0.711 kg/kwh	154.5 MMT	0.731 kg/kwh	158.2 MMT	.718 kg/kwh
Gas	13.08 MMSCMD	0.21 scm/kwh	10.70 MMSCMD	0.22 scm/kwh	6.88 MMSCMD	0.19 scm/kwh

WATER CONSUMPTION PER YEAR						
	2011-12		2012-13		2013-14	
	Quantity	Per Unit Consumption	Quantity	Per Unit Consumption	Quantity	Per Unit Consumption
Total Water Withdrawal	4701 million KL	21.3 litre/kwh	4591 million KL	19.9 litre/kwh	4665 million KL	21.3 litre/kwh

ENERGY SAVING PER YEAR			
	2011-12	2012-13	2013-14
Energy saved by the initiatives in NTPC power plants for energy conservation/efficient improvement	111.2 MU	119.9 MU	115.1 MU

Proactive Disclosure – Example

As per our analysis, no company has provided information on the second part of the question.

PRINCIPLE 2 - BRR – QUESTION 3

Does the company have procedures in place for sustainable sourcing (including transportation)?

i. If yes, what percentage of your inputs was sourced sustainably? *Also, provide details thereof, in about 50 words or so.*

Intent

To learn if the company is committed to sustainable sourcing of inputs required for its product.

Over and above sourcing of the raw material, the question also focuses on transportation of raw materials, since transportation involves consumption of non-renewable resources and has an impact on the environment. Definition of sustainable sourcing from FAQs

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none">• Answer to the first part is yes, but percentage of inputs sourced sustainably not provided.• Responses to both parts of the questions are shared, but details not shared• The information provided does not correspond to the meaning and essence of sustainable sourcing
Complete Information	<ul style="list-style-type: none">• Answers to both parts of the question presented along with the required details• If the answer is a clear no
Proactive Disclosure	<ul style="list-style-type: none">• Example(s) of sustainable sourcing for a particular product

Incomplete Information – Example

CIPLA (2013-14)

“Sustainable sourcing policies are followed by the Company, including vendor selection and vendor evaluation mechanisms. All the materials, except where the company does not have any control, are sourced sustainably. The sourcing of energy and water is in which it has minimum impact on the environment.”

Complete Information – Example

Dabur (2013-14)

For procuring rare species of herbs and medicinal plants which are essential ingredients for making our products, we follow a “bush-to-brand” approach and work directly with small and marginal farmers. This allows us to revive these endangered species and also promote sustainable agricultural practices in our supply chain. Inputs procured through this channel constituted around 5-10% of our total inputs purchased (by value and volume both).

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 2 - BRR – QUESTION 4

Has the company taken any steps to procure goods and services from local & small producers, including communities surrounding their place of work?

If yes, what steps have been taken to improve their capacity and capability of local and small vendors?

Intent

To find out if the company is engaging with and strengthening the local economy and encouraging small entrepreneurs / producers/service providers by building their capacity and/or by procuring goods and services from them

Disclosure Quality

Not Responded	Blank
Incomplete Information	Answer to the first part is yes, but no steps listed for the second part
Complete Information	<ul style="list-style-type: none">• If answer is yes, and steps listed for the second part• If the answer is a clear no
Proactive Disclosure	<p>Information on</p> <ul style="list-style-type: none">• Strategy and information on the kind of goods and services procured from local and small producers• Number of people who have benefited from the policy/ initiative

Incomplete Information – Example

Ambuja Cements (2012-13)

“The Company encourages procurement of goods and services from local and small producers including Communities surrounding the place of its plant locations.”

Complete Information – Example

Indian Oil (2013-14)

“As per the Public Procurement Policy of the Govt. of India for procurement from Micro, Small and Medium Enterprises (MSME), necessary steps have been initiated by various divisions of the Corporation for its implementation. Endeavours are made to procure items specified for procurement from MSMEs. Necessary provision has been made in all the tenders stating the eligibility of MSMEs to participate in the tender. The MSMEs are exempted from payment of tender fees / earnest money deposit. As against the target of procurement of 20% from MSMEs, the procurement from MSMEs during the year by various Divisions was around 32%.”

Proactive Disclosure – Example

Dabur

“Yes, Dabur actively engages with local & small producers for procuring inputs for its supply of rare herbs and medicinal plants which go into the production of its Ayurvedic products. Our continuous engagement with the community has not only helped revive a host of these endangered species, but also helped secure our supply and even establish a sustainable source of livelihood for these forest-based communities. This has also resulted in weeding out middlemen, thereby ensuring higher monetary benefits for the communities. Local farmers also gain through continuous transfer of scientific knowledge through training programmes, workshops and field demos. By directly engaging with the farmers and weeding out the middlemen, Dabur can more effectively engage them in sustainable resource management. In India, our agronomical endeavour spreads over 16 states, stretched over an area of 1,018 acres. It also involves over thousand beneficiary farmers / families who have been linked to our program via contract farming mode. State-wise

summary (in alphabetical order) of number of farmers involved under contract farming projects and the respective area under cultivation is given below. These include both agronomy initiatives with farmers and forest-based initiatives involving tribal communities.”

S.No.	States	Coverage in Acres	No. of Beneficiaries/ farmers
1	Andhra Pradesh	75	20
2	Andaman Islands	Experimental	--
3	Arunachal Pradesh	23	--
4	Chattisgarh	Forest-based	10
5	Gujarat	15	33
6	Himachal Pradesh	137	174
7	Jharkhand	1	--
8	Kerala	15	41
9	Madhya Pradesh	Forest-based	--
10	Maharashtra	102	89
11	Orissa	20	35
12	Rajasthan	187	173
13	Tamil Nadu	55	150
14	Uttarakhand	128	163
15	Uttar Pradesh	225	151
16	West Bengal	35	105

PRINCIPLE 2 - BRR – QUESTION 5

Does the company have a mechanism to recycle products and waste? If yes what is the percentage of recycling of products and waste (separately as <5%, 5-10%, >10%). Also, provide details thereof, in about 50 words or so.

Intent

To find whether the company has any system in place for recycling of waste generated during the production processes and post consumption or usage

Disclosure Quality

Not Responded	Blank
Incomplete Information	Details and mechanisms provided but not the percentage of recycling or vice versa
Complete Information	<ul style="list-style-type: none"> If the answer is yes, percentages of recycling of products or waste mentioned, followed by details. Reasons stated if percentages related to either not mentioned

	<ul style="list-style-type: none"> • If the answer is a clear no
Proactive Disclosure	Details of the mechanisms in place – recycling technology, collection process for recyclable material during production and from the consumer etc.

Incomplete Information – Example

REC (2013-14)

“The Company, being a financial institution, has limited applicability of mechanism to recycle products and waste. However, the Company has outsourced the mechanism to collect waste papers from premises of the Company for recycling of the same. Further, we have also followed e-Waste (Management and Handling) Rules 2011 as notified by the Ministry of Environment & Forests (MoEF), Government of India, vide its notification dated May 12, 2011 with the specific aim of minimising and responsible disposal of the entire quantum of e-waste only through Government/ Pollution Control Board registered E-waste recyclers.”

Complete Information – Example

SAIL (2012-13)

“Some of the initiatives that were undertaken for recycling of waste are:

- Sale of Granulated BF slag to Cement making Industries
- Using BF Slag internally in road making, land filling etc.
- Recycle / sales of used / recovered refractories
- A project on Development of Technology for Dry Granulation of LD slag and Heat...

During 2012-13, the total solid waste utilization was 91%. The BF & BOF [blast furnace and basic oxygen furnace] Slag utilization was 96% and 70% respectively.”

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

Principle 3 – National Voluntary Guidelines

Businesses should promote the wellbeing of all employees

Core Elements:

- Businesses should respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms.
- Businesses should provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation.
- Businesses should not use child labour, forced labour or any form of involuntary labour, paid or unpaid.
- Businesses should take cognizance of the work-life balance of its employees, especially that of women.
- Businesses should provide facilities for the wellbeing of its employees including those with special needs. They should ensure timely payment of fair living wages to meet basic needs and economic security of the employees.

PRINCIPLE 3 – BRR – QUESTION 1

Please indicate the total number of employees.

Intent

To understand the size of the company and the total number of employees

PRINCIPLE 3 – BRR – QUESTION 2

Please indicate the total number of employees hired on temporary/contractual/casual basis

Intent

To gauge the number of contractual/casual employees vis-a-vis the number of permanent employees. Depending on the nature of business, this figure can indicate the company's commitment to responsible HR practices and welfare of its workforce, since permanent employees are provided better benefits and are ensured a relatively secure tenure, as opposed to contract employees.

PRINCIPLE 3 - BRR – QUESTION 3

Please indicate the number of permanent women employees.

Intent

To find out the number of permanent women employees and the proportion of women employees to males. This figure can indicate the company's commitment to gender diversity and providing equal opportunity at the workplace.

PRINCIPLE 3 - BRR – QUESTION 4

Please indicate the number of permanent employees with disabilities

Intent

To find out the number of permanent employees with disabilities. This figure can indicate the company's commitment to social inclusion and providing equal opportunity at the workplace.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Exact figures, as required by the question, not provided; instead percentages or vague responses shared.
Complete Information	Exact numbers as required.
Proactive Disclosure	<p>If the company provides data on</p> <ul style="list-style-type: none"> • number of employees in all capacities, and across levels • part time and full time employees, over and above contractual and permanent <p>number of permanent women employees and employees with disabilities across all levels/ tiers such as board, management, senior, middle, shop floor etc.</p>

Incomplete Information – Example

BHEL (2013-14)

Total number of employees hired on temporary/ contractual basis: BHEL does not hire employees on temporary / casual basis. However, BHEL awards job/works contracts to Contractors at its various Units/ Divisions/ Departments as per organisational needs. The no. of workers with Contractors varies from time to time.

[Provides number for all categories but not contractual/temporary employment]

Complete Information – Example

Bank of India (2013-14)

- Permanent Employees: 32710 (76%)
- Permanent Women Employees: 8818 (96%)
- Casual/Temporary/Contractual Employees: 258 (56%)
- Employees with Disabilities: 369 (51%)

Proactive Disclosure – Example

Ambuja Cements (2013-14)

1. Please indicate the Total number of employees:
 - Management Staff: 4458
 - Blue Collar Employees: 1572
 - Total: 6030
2. Please indicate the Total number of employees hired on temporary/contractual/casual basis:
 - Total Contractual employees:
 - 43 – Retainers / Advisors
 - 124 - Shipping Sailing Staff
 - 2366 – Sub Contracted
 - 8306 – Third Party
3. Please indicate the Number of permanent women employees.
 - Permanent 147
 - On Probation: 26

- Total 173
- 4. Please indicate the Number of permanent employees with disabilities
 - Disabilities: 21

PRINCIPLE 3 - BRR – QUESTION 5

Do you have an employee association that is recognised by management?

Intent

To understand values and principles that guide the company's duty towards respecting the right to freedom of association, participation, collective bargaining, and providing access to appropriate grievance redressal mechanisms for its workers/employees.

Recognition entails association engaging with the management on issues of its member employees/workers and the management acknowledging its existence as an integral part of the organisational set up.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Stated having one or more employees association but not whether it has been recognised by the management
Complete Information	Information on presence of employee association(s) (clear yes or no) and whether it has been recognised by the management
Proactive Disclosure	Over and above whether or not the company has a recognised employee association, details of the type of association(s) and their activities

Incomplete Information – Example

Lupin Ltd (2013-14)

As the Company's plants and offices are situated at multiple places, there are unions and association of employees at the respective locations.

Complete Information – Example

IDFC (2013-14)

No, we do not have any employee associations.

Indian Oil (2013-14)

Yes. There are 23 recognised unions representing non-executive employees and one officers' association for executives.

Proactive Disclosure – Example

ONGC (2013-14)

A. Executive Cadre: The Association of Scientific and Technical Officers (ASTO) has been recognised to represent the issues related to the officers

B. Non-Executive Cadre: Ten recognised unions

PRINCIPLE 3 - BRR – QUESTION 6

What percentage of your permanent employees is members of this recognised employee association?

Intent

To find out what fraction of the total number of permanent employees that are represented by the association on issues (as outlined in the 'intent' section of previous question). This figure can indicate the management's level of engagement with its employees/workers and their issues.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> Reported number of employees that are members of the recognised association but not the percentage Vague estimate on the number of employees that are members mentioned
Complete Information	Provided the percentage of permanent employees that are members of recognised employee association
Proactive Disclosure	Disaggregated information at various levels of employees and among women and employees with disabilities

Incomplete Information – Example

REC (2013-14)

Eligible employees of the Company are members of the two representative bodies i.e REC Employees Union or REC Officers Association.

Complete Information – Example

Ambuja Cements (2013-14)

25% of our permanent employees are members of this recognised employee Association.

Proactive Disclosure – Example

S.No	Name of the Union	Affiliation	Work-centre for which recognised
1	ONGC Employees Mazdoor Sabha, Mehsana	Independent	Vadodara, Mehsana, Cambay, Jodhpur
2	Oil & Natural Gas Commission (B.O.P.) Karmachari Sanghatana, Mumbai	Independent	Mumbai Sector
3	ONGC Workmen's Association, Kolkata	CITU	Kolkata
4	ONG Mazdoor Sangh, Ankleshwar	Independent	Ankleshwar
5	National Union of ONGC Employees, Dehradun	INTUC	Dehradun
6	Petroleum Employees Union, Rajahmundry	INTUC	Southern Sector
7	ONGC Workers Union, Agartala	CITU	Agar tala
8	ONGC Purbanchal Employees' Association, Sivasagar, Assam	INTUC	Nazira, Sivasagar, Jorhat
9	Trade Union of ONGC CITU Silchar Workers, Silchar, Assam	CITY	Silchar
10	Petroleum Mazdoor Sangh, Ahmedabad	Independent	Ahmedabad

PRINCIPLE 3 - BRR – QUESTION 7

Please indicate the number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year.

Intent

To understand the company's commitment to put in place systems and mechanisms to address the various labour-related issues and its dedication to resolve matters within a specific timeframe

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none">• Number of complaints for all segments mentioned but does not report the number of pending cases, as on end of the financial year• Complaints in all categories not provided
Complete Information	Data on number of number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and the number of pending cases
Proactive Disclosure	Data on number of number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending; details on status of complaints pending and the nature of grievance redressal and details of the mechanisms and structures in place to deal with complaints

Incomplete Information – Example

Bharti Airtel (2013-14)

Four cases related to sexual harassment at workplace have been reported and investigated during the year. During investigations, procedures laid down under statutory provisions were followed. Allegations of sexual harassment were proven in three out of four reported cases and corrective actions were undertaken in accordance with the Consequence Management Policy. [No mention of cases in other categories]

Complete Information – Example

Indian Oil Corporation (2013-14)

Category	Number of complaints filed during 2013-14	No. of complaints pending as on 31 st March 2014
Child labour/forced labour/involuntary labour	NIL	NIL
Sexual Harassment	3	2
Discriminatory employment	NIL	NIL

Proactive Disclosure – Example

Hindustan Unilever (2013-14)

Your Company has a policy on affirmative action and a policy on prevention of sexual harassment to ensure a harassment free workspace for its employees. Sexual harassment cases are dealt under the Code of Business Principles. All employees of your Company and other subsidiaries are communicated on the various aspects of prevention of sexual harassment at work through e-mailer articles and other means of communication regularly.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 (the Act) and rules made thereunder were made effective from 9th December, 2013. The Act requires the Companies to constitute Internal Complaints Committee (ICC), consisting of at least one external

member and one half of women members. As per the requirement of the said Act, your Company has constituted Internal Complaints Committees (ICC). The Company has designated the external independent member as a chairperson for each of the committee. During the period from 9th December, 2013 to 31st March, 2014, 1 (one) complaint with allegation of sexual harassment has been filed with the Company and the same has been investigated as per the provisions of the Act.

More than 40 gender sensitivity workshops were conducted in the last one year covering approximately 2000 employees across the country. The workshop focus on bringing deeper understanding of issues related to gender sensitivity at the workplace and create an inclusive work environment, one which is built on mutual respect.

Your Company has clearly spelt out guidelines to prevent use of child labour, forced labour, discriminatory employment and sexual harassment in its own operation as also for its business partners / suppliers.

The CoBP and Whistle Blower Policies provide for reporting of such issues in confidence. The Company has provided a dedicated e-mail address and a 24 hour hotline to which all whistle blower complaints can be sent. The identity of the complainant is always protected. The Company has put in place systems and mechanisms to ensure non-retaliation and non-victimisation of the complainant.

All complaints, including complaints of sexual harassment, received are dealt as per the CoBP protocols. The total number of complaints received has been reported under Principle 1. During the year, there have been no complaints alleging child labour, forced labour, involuntary labour and discriminatory employment.

PRINCIPLE 3 - BRR – QUESTION 8

What percentage of your under mentioned employees were given safety & skill up-gradation training in the last year?

- Permanent employees
- Permanent women employees
- Casual/temporary/contractual employees
- Employees with disabilities

Intent

- To understand according to the NVGs the company's commitment to provide a workplace environment that is safe, hygienic, humane, and which upholds the dignity of employees.
- To gain clarity on the company's dedication to ensure continuous skill and competence upgrading of all employees by providing access to necessary learning opportunities, on an equal and non-discriminatory basis.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> • Details on the number of employees (across permanent employees, permanent women employees casual/temporary/contractual employees and employees with disabilities) that were given training, but not the percentage of total employees • Not reported details of the percentage of employees across any of the four mentioned categories.
Complete Information	Required data on the percentage of employees – among the four categories mentioned - that were given training on safety

	and skill up-gradation
Proactive Disclosure	Over and above the required information, provided the nature of trainings and learning opportunities

Incomplete Information – Example

ONGC (2013-14)

<ul style="list-style-type: none"> • Permanent Employees • Permanent Women Employees • Casual/Temporary/ • Contractual Employees • Employees with Disabilities 	Training of 24,207 man-days was provided through our premier institutes of IPSHEM Goa and ONGC Academy, Dehra Dun.
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Complete Information – Example

Bank of India (2013-14)

- Permanent Employees: 32710 (76%)
- Permanent Women Employees: 8818 (96%)
- Casual/Temporary/Contractual Employees: 258 (56%)
- Employees with Disabilities: 369 (51%)

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

Principle 4 – National Voluntary Guidelines

Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised

Core Elements:

- Businesses should systematically identify their stakeholders, understand their concerns, define purpose and scope of engagement, and commit to engaging with them
- Businesses should acknowledge, assume responsibility and be transparent about the impact of their policies, decisions, product & services and associated operations on the stakeholders
- Businesses should give special attention to stakeholders in areas that are underdeveloped.
- Businesses should resolve differences with stakeholders in a just, fair and equitable manner

PRINCIPLE 4- BRR – QUESTION 1

Has the company mapped its internal and external stakeholders? Yes/No.

Intent

To find out whether the company identifies and maps its internal and external stakeholders, which may assist the company in being accountable and responsive to their interests and concerns.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Mentioned a commitment towards stakeholders, but not whether they have clearly identified/stated their internal and external stakeholders
Complete Information	Clearly states whether the company has or has not identified its internal and external stakeholders
Proactive Disclosure	<ul style="list-style-type: none">• Comprehensive listing of both its internal and external stakeholders Details of the systems in place of the process of mapping the stakeholders.

Incomplete Information – Example

Most companies have presented a list of stakeholders they engage with.

Complete Information – Example

Bank of India (2013-14)

The Bank has clearly mapped its internal and external stakeholders. Categories of shareholders include Government, Foreign Institutional Investors, Financial Institutions, Insurance Companies, Mutual Funds, Banks and Retail (Individuals). As for Customers, they are grouped as large corporate, mid-corporate, small and medium enterprises and retail customers. The Bank has focused branches to cater to these groups. _ Further the CSR activities

reach out to various groups wherever the Bank has a presence. The internal stakeholders, the employees of the Bank are looked after by the Human Resources Department.

Proactive Disclosure – Example

ONGC (2013-14)

Stakeholders	Mode of Engagement
Customers	Structured engagement through Crude Oil Sales Agreement (COSA)& Gas Sales Agreement (GSA); Regular / periodic meetings with B2B partners.
Communities	Direct engagement at work centres through CSR programmes and HR departments.
Business partners/ contractors/ vendors	Vendor meets; Business partner meets; Pre-bid conferences
Contract workers	Safety trainings & SAHYOG Scheme
Employees	Open House; Vichar Manthan; Vichar Dhara; Vichar Vishlesan; Mantrana; Employee web portal
Regulatory bodies (DGMS,NSE, BSE,SEBI,OISD,OIDB, etc.)	Structured engagement through meetings with administrative ministry MoP&NG, DPE, HI & PE, OISD, OIDB, etc.
Government bodies	
Shareholders, investors	Investor & Analyst meet; AGM; Investor Conferences; Corporate web site and press release

PRINCIPLE 4 - BRR – QUESTION 2

Out of the above, has the company identified the disadvantaged, vulnerable & marginalised stakeholders.

Intent

To find out the company is cognizant of varying levels of impacts of the company on its different stakeholders and vice versa, and among the stakeholders, clearly mapped those who are disadvantaged, vulnerable or marginalised.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> Answers in affirmative but does not provide a list of stakeholders If company mentions 'commitment' towards disadvantaged, vulnerable and marginalised stakeholders but does not provide any information on whether it has identified who they are among its stakeholders Company provides a list of stakeholders but does not mention who among them are the disadvantaged and marginalised
Complete Information	A comprehensive list of all disadvantaged, vulnerable and marginalised stakeholders from within the internal and external stakeholders.
Proactive Disclosure	Details of the process of mapping and identifying shared.

Incomplete Information – Example

Hindustan Unilever (2013-14)

For your Company, stakeholder management is of vital importance as it helps us to deliver our commitments and succeed as a business. Your company actively engages with stakeholders groups such as consumers, customers, shareholders, investors, employees, media and NGOs. Stakeholder insights help your Company develop new products and improve processes.

Complete Information – Example

Ambuja Cements (2013-14)

The company has further identified the disadvantaged, vulnerable and marginalised stakeholders, namely the communities around its manufacturing sites and its workers/contractual workers and truck drivers.

Proactive Disclosure – Example

ACC (2013-14)

Yes, the Company has identified the disadvantaged, vulnerable and marginalised stakeholders with the help of socio-demographic data of the community through baseline surveys.

Special Mention

DLF (2013-14)

For the Company all stakeholders are equally significant and no one is considered as disadvantaged, vulnerable and marginalised.

PRINCIPLE 4 - BRR – QUESTION 3

Are there any special initiatives taken by the company to engage with the disadvantaged, vulnerable and marginalised stakeholders. If so, provide details thereof, in about 50 words or so.

Intent

To find out if the company's cognisance of its disadvantaged, vulnerable and marginalised stakeholders has resulted in any special initiatives towards or for them. Such initiatives should be over and above community development projects and should address concerns and complaints raised by the said stakeholders

Disclosure Quality

Not Responded	Blank
Incomplete Information	Company mentions a commitment towards disadvantaged and marginalised groups in its policy/vision/ mission but no details on initiatives or actions taken provided.
Complete Information	The answer is a clear no. If the answer is yes, followed by a comprehensive list of the initiatives and the details of the activity / initiative
Proactive Disclosure	Information of engagement disaggregated at the stakeholder level

Incomplete Information – Example

BHEL (2013-14)

BHEL has clearly identified the disadvantaged, vulnerable & marginalised stakeholders in the vicinity of the BHEL manufacturing units and their concerns are addressed as per CSR schemes to the extent possible.

Complete Information – Example

Indian Oil (2013-14)

Yes. Indian Oil scrupulously follows the presidential directives and guidelines issued by Government of India regarding reservation in services for SC/ ST/ OBC/ PWD (Persons with Disabilities)/ Ex servicemen to promote inclusive growth. Grievance/ Complaint Registers are also maintained at Division/ Region/ Unit levels for registering grievances. Efforts are made to promptly dispose off representations / grievances received from OBC/ SC/ ST employees. Reported cases of sexual harassment are inquired into by a Complaint Committee and disciplinary action, as per Conduct, Discipline and Appeal Rules, is taken against the delinquent employees. Facilities like Braille machine, ramp, etc. are provided for people with disabilities.

For engagement of disadvantaged, vulnerable and marginalised external stakeholders, various initiatives viz. allotment of dealership/ distributorship, petty contracts, CSR initiatives, etc. are undertaken.

Proactive Disclosure – Example

ONGC (2013-14)

CSR activities are planned to maximise benefits to the disadvantaged, vulnerable and marginalised stakeholders. Engagement with these stakeholders is done through their elected representatives, local Government officials and NGOs working in their area. The Company has suitable processes, policies and departments in place to identify and engage with such groups of stakeholders.

Marginalised Categories <ul style="list-style-type: none">• People with disabilities• Children and Women• Tribal• Migrant workers• SC/ ST• Senior Citizen• HIV afflicted people• People with serious illness	Engagement mode <ul style="list-style-type: none">• Disability support aids (wheel chairs, hearing aid, etc.),• Education,• Mid-day meals.• Livelihood schemes• Health care, Hospitals• Water supply schemes.• Indirect employment as contractual/casual workers.• Company has annual component plan for the SC/ST which is distributed through the various work centres of ONGC. The company also provides scholarship for meritorious SC/ST students to pursue higher professional studies.
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Principle 5 – National Voluntary Guidelines

Businesses should respect and promote human rights

Core Elements:

- Businesses should understand the human rights content of the Constitution of India, national laws and policies and the content of International Bill of Human Rights. Businesses should appreciate that human rights are inherent, universal, indivisible and interdependent in nature
- Businesses should integrate respect for human rights in management systems, in particular through assessing and managing human rights impacts of operations, and ensuring all individuals impacted by the business have access to grievance mechanisms.
- Businesses should recognise and respect the human rights of all relevant stakeholders and groups within and beyond the workplace, including that of communities, consumers and vulnerable and marginalised groups.
- Businesses should, within their sphere of influence, promote the awareness and realisation of human rights across their value chain.
- Businesses should not be complicit with human rights abuses by a third party.

PRINCIPLE 5 - BRR – QUESTION 1

Does the policy of the company on human rights cover only the company or extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs/Others?

Intent

To find out whether the company's human rights policies make the company accountable to all stakeholders, with whom it engages directly and indirectly. This includes various entities in the company's value chain, joint ventures, partners etc.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If the company has answered Yes but provided no or insufficient information on all relevant stakeholders covered
Complete Information	Yes to first part OR No to first part and then says that the policy extends to relevant stakeholders
Proactive Disclosure	Additional information about <ul style="list-style-type: none"> • If the company has promoted awareness of human rights across their value chain, or put in mechanisms to monitor any abuse of the same • If the company has provided information on measures or any policy that covers a system for filing complaints and redressal by the stakeholders.

Incomplete Information Example

Cipla (2013-14)

The Company has a policy on human rights, and it strongly believes in respecting and upholding the human rights of all its internal and external stakeholders. The Constitution of India, the United Nations' Universal Declaration of Human Rights (UNDHR), International Labour Organisation (ILO) guidelines and the Indian Factories Act, 1948 provide the overarching framework for the Company's policy on human rights. The Company complies with all applicable laws of the land pertaining to human rights.

Complete Information – Example

Ambuja Cements (2013-14)

The Company does not have any policy on Human Rights for the time being.

REC (2013-14)

Considering the nature of business of the Company, human rights cover only the Company and its subsidiary companies

Proactive Disclosure – Example

Bank of Baroda (2013-14)

The Bank understands well the Human Rights content of the Constitution of India and other international laws on Human Rights at the work place. The Bank respects the freedom of associations and the right to collective bargaining.

Prevention of Sexual Harassment

The Bank prohibits sexual harassment at the work place. In the Service conditions, there are clauses exclusively for prevention of sexual harassment at workplace. Accordingly, for addressing issues related specifically to women employees in work places, the Bank has appointed Chief Lady Liaison Officer in the rank of Deputy General Manager at the Corporate office level. At each of the 13 zones, there is one lady liaison officer to ensure prompt and expeditious redressal of the grievances of women employees. These ladies are given periodical training to equip themselves to handle grievance of women employees effectively. There are regular reinforcements regarding sensitivity and importance of matters relating to women employees, their rights and prevention of Sexual Harassment. The Bank issues circulars from time to time reinforcing service condition rules, benefits to women employees, rights of women employees, prevention of Sexual Harassment, guidelines issued by Supreme court of India and their implementation.

Dissemination of Information to public through the Bank's web site

The Bank places up-to-date information about its Products / Services / Facilities available to public/any other information, which can be disclosed, in public domain. Being a listed company, the Bank displays its financial results in the public domain for information to the public. Bank of Baroda is a Public Authority, as per definition of Public Authority in the Right to Information Act, 2005, and, thus, is under obligation to provide the information to members of public.

Redressal of Complaints

The Bank has taken several measures to strengthen the customer complaint redressal machinery for fast disposal of customer complaints. One of such measures being Standardized Public Grievances Redressal System (SPGRS), a web based online customer complaint redressal module. However, the Bank respects the right of the customers, in case they are not satisfied with the redressal of their complaints, to approach The Banking Ombudsman located in State Capitals under RBI Ombudsman

PRINCIPLE 5 - BRR – QUESTION 2

How many stakeholder complaints have been received in the past financial year and what percent was satisfactorily resolved by the management?

Intent

To understand whether there is a functional mechanism/system within the company to receive feedbacks, and complaints related to violation of human rights across their value chain and the company's commitment to resolving them in a timely manner

Disclosure Quality

Not Responded	Blank
Incomplete Information	The company says that it has a system of receiving complaints but has not disclosed number of complaints received and/or what percentages of those were satisfactorily resolved. Answer to one part but silent on other part.
Complete Information	The company answers 'Yes' [...] and has shared information on the number of stakeholder complaints received, AND complete information of the percentage of those which were satisfactorily resolved.
Proactive Disclosure	Additional information on a) any specific committees, policies or mechanisms ¹ in place which govern redressal of complaints according to the stakeholders (recruitment, gender, disability, internal disputes, etc.). Stakeholder complaints disaggregated

Incomplete Information – Example***Bank of India (2013-14)***

The Bank resolved Approx 99 per cent of the complaints.

Complete Information – Example***BHEL (2013-14)***

No instance of Human Rights abuse has been reported in the company.

Proactive Disclosure – Example***Power Finance Corporation (2013-14)***

Particulars	Number of Complaints		
	Equity Shareholders	Bonds Holders	Under anti-fraud policy
Pending at the beginning	1	4	NIL
Received during the year	37	721	NIL
Disposed off during the year	36	721	NIL
Lying unresolved at the end of the year	2	4	NIL
% of complaints resolved	94.74%	99.45%	NIL

¹ Distinction being made here is between a specific committee or mechanism that is already set up for redressal, or a or a policy that cover the set up of any redress mechanism/committee.

Principle 6 – National Voluntary Guidelines

Business should respect, protect, and make efforts to restore the environment

Core Elements

- Businesses should utilise natural and manmade resources in an optimal and responsible manner and ensure the sustainability of resources by reducing, reusing, recycling and managing waste.
- Businesses should take measures to check and prevent pollution. They should assess the environmental damage and bear the cost of pollution abatement with due regard to public interest.
- Businesses should ensure that benefits arising out of access and commercialization of biological and other natural resources and associated traditional knowledge are shared equitably.
- Businesses should continuously seek to improve their environmental performance by adopting cleaner production methods, promoting use of energy efficient and environment friendly technologies and use of renewable energy
- Businesses should develop Environment Management Systems (EMS) and contingency plans and processes that help them in preventing, mitigating and controlling environmental damages and disasters, which may be caused due to their operations or that of a member of its value chain
- Businesses should report their environmental performance, including the assessment of potential environmental risks associated with their operations, to the stakeholders in a fair and transparent manner.
- Businesses should proactively persuade and support its value chain to adopt this principle

PRINCIPLE 6 - BRR – QUESTION 1

Does the policy related to Principle 6 cover only the company or extends to the Group/Joint Ventures/Suppliers/Contractors/NGOs/others.

Intent

To find out the extent of coverage of the company's environment policy – within and beyond the company - and its accountability towards its impact on the environment

Disclosure Quality

Not Responded	Blank
Incomplete Information	Company mentions existence of a policy on environment but is silent on the accountable parties or stakeholders.
Complete Information	Company discloses in affirmative or negative about extension of its policy to different stakeholders of the company
Proactive Disclosure	Company shares the environmental policy or mechanism that is in place.

Incomplete Information – Example

Reliance Industries (2012-13)

The Company strives to inculcate the responsibility of environmental preservation and management not only amongst its employees but also other stakeholder groups such as contractors, suppliers and customers for shared responsibility towards environment protection

Complete Information – Example

Neyveli Lignite (2013-14)

The environment policy of the Company covers only the Company and its subsidiaries and not the Suppliers/Contractors/NGOs /Others.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 6 - BRR – QUESTION 2

Does the company have strategies/ initiatives to address global environmental issues such as climate change, global warming, etc? Y/N. If yes, please give hyperlink for webpage etc.

Intent

To find out if the company has adopted and is implementing any strategies to address global environmental issues and if it makes information related to such activities public.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none">• If the answer is yes, but no details of the initiatives mentioned• If the answer is yes, and strategies are mentioned, but no webpage link provided
Complete Information	If the answer is yes and a complete list of strategies and initiatives followed by the company, along with the webpage link
Proactive Disclosure	<ul style="list-style-type: none">• Information on the impact of its products/ services/business practices on global environmental issues.• Information on any internal and external initiatives it has embarked on to mitigate its own impact.

Incomplete Information – Example

Adani Enterprises (2013-14)

The environment policy of the Company covers only the Company and its subsidiaries and not the Suppliers/Contractors/NGOs /Others.

Complete Information – Example

Ambuja Cements (2012-13)

Yes. The Company has a documented Sustainability Policy duly approved by the Board. The policy enshrines commitment for climate change mitigation. Apart from this, we also have an updated climate change policy. The Company measures & reports its carbon emissions as per Cement Sustainability Initiative [CSI] of the World Business Council on Sustainable Development. The Company proactively discloses its carbon emissions in the annual Carbon Disclosure Project. Further, we also keep our stakeholders informed on our carbon performance through our annual GRI based Sustainability Report. The company has also refurbished its website that contains information on our Sustainability endeavours. [see:www.ambujacement.com]. The Company has strategies in place to address global warming and to ensure a low carbon growth path for our operations. [see [http://www.ambujacement.com/sustainable development/sustainability/](http://www.ambujacement.com/sustainable%20development/sustainability/)]

Proactive Disclosure – Example

Oil India (2013-14)

Yes, OIL has taken strategic initiative to address global environmental issues like climatic change, global warming, etc. E & P Business being sensitive to environment, OIL has thus initiated a process of low carbon transformation as under:

- Estimated its carbon inventory and formulated a low carbon strategy in all sphere of its operations,
- The carbon footprint for the base year 2009-10 has been worked out to be 1.43 million CO₂e.
- OIL has identified GHG emission abatement opportunities through technology induction and process improvement initiatives.
- OIL has set-up few solar power stations and windmills for harnessing non-conventional energy and thereby reducing GHG emission.
- Other measures for reducing GHG emission like phasing out of chlorofluorocarbons, reduction in natural gas flaring and mass tree plantation have been taken up as ongoing process.

Moreover, OIL has been a signatory to the Principles of UN Global Compact since 2006. (<http://oil-india.com/Environmentclearance.aspx>)

PRINCIPLE 6 - BRR – QUESTION 3

Does the company identify and assess potential environmental risks? Y/N

Intent

To understand if the company has a system and practice of identifying and assessing potential environmental risks associated with its own business processes internally or those associated with its supply chain.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Mentions of a commitment towards mitigating environmental risks, but not provided information on identification various potential risks associated with its products, services, business practices or engagements.
Complete Information	<ul style="list-style-type: none">• If answer is yes, information on the process of assessment of risks or a plan towards the same.• If the answer is a clear No
Proactive Disclosure	Information on efforts to promote the identification of such risks and assessment among its partners and across its value chain

Incomplete Information – Example

Most companies have stated that they do or do not identify environment risks

Complete Information – Example

Ambuja Cements (2013-14)

Yes. The Company regularly assess the environmental risks emanating from our operations and as a part of the sustainability strategy implements initiatives to address these. Additionally, all our operations are certified to international Environment Management System ISO 14001:2004.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 6 - BRR – QUESTION 4

Does the company have any project related to Clean Development Mechanism? If so, provide details thereof, in about 50 words or so. Also, if Yes, whether any environmental compliance report is filed?

Intent

To see whether the company has any initiative on Clean Development Mechanism; and whether it is filing periodic compliance reports relating to the same.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Answer to the first question is yes, but no details of the project provided
Complete Information	Answer to first and second part of the question with details.
Proactive Disclosure	Links to the company's compliance reports

Incomplete Information – Example

SAIL (2013-14)

SAIL has undertaken various projects for implementation under Clean Development Mechanism. Till now 6 VER projects have been registered, out of which 5 have been verified. Other projects are at different stages of Clean Development Mechanism cycle.

Complete Information – Example

NHPC (2013-14)

Yes. Two NHPC Hydroelectric Projects namely Nimmo Bazgo and Chutak located in J&K State have been registered by Clean Development Mechanism Executive Board of United Nations Framework Convention on Climate Change (UNFCCC) during March, 2009 under the methodology ACM0002: Consolidated methodology for grid connected electricity generation from renewable sources. As of now these projects are not connected with Northern grid as originally proposed and supplying electricity locally in the region. As a result of this change the projects will no longer conform to the applicability conditions of ACM0002 and thus will not generate any CERs under the existing registrations of the UNFCCC. To incorporate the above changes efforts are currently in progress to revise the under methodology AM0103: Renewable energy power generation in isolation grids.

No Environmental compliance report has been filed till date.

Proactive Disclosure – Example

ONGC (2013-14)

ONGC commenced its Clean Development Mechanism journey in 2006. Currently ONGC has 11 registered CDM projects with UNFCCC, that yield Certified Emissions Reductions (CER) approx. 1.9 million yearly. The registered CDM projects are:

Sl. No.	Project	CER/annum
1	Waste heat recovery from Process Gas Compressors (PGCs), Mumbai high south (offshore platform)	5,320
2	Up-gradation of Gas Turbine 1 (GT 1) and Gas Turbine 2 (GT 2) at co-generation plant of Hazira Gas Processing Complex (HGPC)	7,802
3	Flare gas recovery project at Uran plant	97,740

4	Flare gas recovery project at Hazira Gas Processing Complex (HGPC), Hazira plant	8,793
5	Amine Circulation Pumps Energy Efficiency at Hazira Plant	4,043
6	Amine Circulation Pumps Energy Efficiency at Hazira Plant	4,043
7	51 MW wind power project of ONGC at Surajbari	85,762
8	Energy Efficient Green Building at Mumbai	544
9	Energy Efficient Green Building at Dehradun	735
10	Gas Flaring Reduction at Neelam & Heera Asset	65,811
11	OTPC Natural gas based combined cycle power plant in Tripura, India	16,12,506
12	Energy Efficient Green Building at Kolkata	1881
13	Total	18,90,937

PRINCIPLE 6 - BRR – QUESTION 5

Has the company undertaken any other initiatives on – clean technology, energy efficiency, renewable energy, etc. Y/N. If yes, please give hyperlink for web page etc.

Intent

To find out the nature and extent of the company's commitment towards clean and efficient energy

Disclosure Quality

Not Responded	Blank
Incomplete Information	If answer is yes but the hyperlink for webpage is missing.
Complete Information	<ul style="list-style-type: none"> If answer is yes, then details of initiative provided and/or hyperlink for webpage. If answer is a clear No.
Proactive Disclosure	Evidence of promoting the use of better technology across its value chain

Incomplete Information – Example

Cipla (2013-14)

The Company understands the criticality of consequences of global environmental issues. It is committed to respond to it by undertaking all those measures locally that reduce the Company's impact on the environment, and simultaneously address the issues of global warming and climate change. The Company undertakes a wide range of initiatives such as plantation, use of energy efficient technologies, setting up the state-of-art effluent treatment plants for minimization and recycling of waste, and reduction in the use of energy & water, etc., all of which put together ultimately address the challenges of global warming/climate change locally.

Complete Information – Example

NHPC (2013-14)

Hydroelectric power generation is itself a renewable energy initiative. However, the Company has taken up additional initiatives on solar power. A detailed list of such initiatives is available at <http://www.nhpcindia.com/renewable-energy-sources.htm>

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 6 - BRR – QUESTION 6

Are the Emissions/Waste generated by the company within the permissible limits given by CPCB/SPCB for the financial year being reported?

Intent

To find out if the company is reporting on its adherence to the standard emissions/waste generation limits as set by regulatory bodies.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If company mentions a commitment towards meeting statutory compliance for emissions/waste nationally but does not mention anything on reporting on the same.
Complete Information	If the answer is yes, or no with an explicit mention of meeting permissible limits and reporting on the same
Proactive Disclosure	If the company reports on its adherence including disclosing the ways in which it ensures compliance and reporting

Incomplete Information – Example

Maruti Suzuki (2013-14)

All emissions and waste generated by the Company are within the permissible limits given by CPCB/SPCB.

Complete Information – Example

NMDC (2013-14)

Yes. All emissions & wastes generated by NMDC are monitored on a regular basis and are within permissible limits as specified by CPCB/SPCB. Also, the returns are filed regularly to the statutory authorities as per requirement.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 6 - BRR – QUESTION 7

Number of show cause/ legal notices received from CPCB/SPCB which are pending (i.e. not resolved to satisfaction) as on end of Financial Year.

Intent

To understand whether the company commits itself to addressing the issues raised by Central Pollution Control Board/State Pollution Control Board and resolves them satisfactorily and on priority basis.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Overall number of show causes/ legal notices mentioned, but silent on those pending

Complete Information	Overall number of show causes/legal notices and the number of cases pending as on end of financial year
Proactive Disclosure	Disclosure of the nature of and reasons behind the show cause/ legal notices

Incomplete Information – Example

Most companies have stated the pending cases, if any.

Complete Information – Example

DLF (2013-14)

The Company has satisfactorily replied to all the show cause notices received from CPCB/ SPCB and no such notice is pending for reply.

Proactive Disclosure – Example

ONGC (2013-14)

Crude oil Leakage in BUT pipeline on 6/10/2013 case pertaining to Uran Work Centre is pending. There are few other accidental instances of environmental pollution as per regulations. All issues have been resolved with CPCB / SPCB, except the Uran case.

Principle 7 – National Voluntary Guidelines

Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

Core Elements

- Businesses, while pursuing policy advocacy, must ensure that their advocacy positions are consistent with the Principles and Core Elements contained in these Guidelines.
- To the extent possible, businesses should utilise the trade and industry chambers and associations and other such collective platforms to undertake such policy advocacy.

PRINCIPLE 7 - BRR – QUESTION 1

Is your company a member of any trade and chamber or association? If Yes, Name only those major ones that your business deals with:

- a.
- b.
- c.
- d.

Intent

To find out the various spaces, platforms and forums the company is part of where it can play an influential role in advocating for public good and changes in regulatory policy.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If answer is yes, but no information on the associations/chambers the company is aligned with
Complete Information	If answer is yes, and information on the associations/chambers it is aligned with provided.
Proactive Disclosure	Information on the nature of engagement within the trade, chamber or associations

Incomplete Information – Example

Most companies have provided a list of associations they are associated with.

Complete Information – Example

LIC Housing Finance (2013-14)

The Company presently is not a member of any trade and chamber or association but is contemplating to associate itself soon.

Sun Pharmaceuticals (2013-14)

We collaborate with numerous trade and industry associations and organisations, as a member. These are listed below:

- i) Indian Drug Manufacturing Association

- ii) Indian Pharmaceutical Alliance
- iii) Bombay Chamber of Commerce
- iv) Confederation of Indian Industry
- v) Pharmaceuticals Export Promotion Council of India

Proactive Disclosure – Example

Idea Cellular (2013-14)

As one of the largest mobile operators in the country, Idea recognises its potential to advocate for policies that will allow the overall socio-economic growth of the country, including the role of the telecom sector for promoting development, inclusive growth and information access. Idea is an active member of the following national and international industry associations (either directly or through its subsidiaries):

- i) Confederation of Indian Industry (CII)
- ii) The Associated Chambers of Commerce and Industry of India (ASSOCHAM)
- iii) Federation of Indian Chambers of Commerce and Industry (FICCI)
- iv) Cellular Operators Association of India (COAI)
- v) GSM Association (GSMA)

Through its membership in the above bodies, Idea actively participates in policy development on several issues pertaining to the telecom industry, including the Telecom Regulatory Authority of India Directives on Green Telecom and EMF directives of DoT related regulations. In addition, Idea is a member of the CII National Committee on Telecom and Broadband, which actively advocates on telecom industry issues such as inclusive growth, rural telecom, driving higher quality of service and security for customers and industry challenges and opportunities. The Company's Managing Director was the Chairman of COAI during FY 2013-14 and Idea is also the principal sponsor of the IIMA Idea Telecom Centre of Excellence (IIT-CoE) at the Indian Institute of Management, Ahmedabad (IIM-A). The Centre came into existence in 2007 as a result of a tripartite Memorandum of Understanding (MoU) between the Company, the DoT and IIM-A. The Idea Telecom Centre of Excellence, along with other telecom centres of excellence, is playing an instrumental role in capacity building and all round growth of the Indian telecom industry (including manufacturing through Application Research). It also serves as a think tank to the Government and industry decision makers.

PRINCIPLE 7 - BRR – QUESTION 2

Have you advocated/lobbied through above associations for the advancement or improvement of public good? Yes/No; if yes specify the broad areas (Governance and Administration, Economic Reforms, Inclusive Development Policies, Energy security, Water, Food Security, Sustainable Business Principles, Others)

Intent

To encourage the company to scale up its good efforts and influence for the public good by mainstreaming their good work and making their advocacy efforts transparent.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If the answer is yes, but details on the areas of engagement missing

Complete Information	<ul style="list-style-type: none"> • If the answer is yes, with information on the broad areas of advocacy • If the answer is no.
Proactive Disclosure	Details of its advocacy efforts along with the broad themes

Incomplete Information – Example

Bank of India (2013-14)

Yes, the Bank has suggested policies that mutually benefit the society.

Complete Information – Example

BHEL (2013-14)

BHEL participates in policy advocacy through these bodies for promoting company's interests through knowledge sharing. Some of the recent examples of its public advocacy activities are development of Indian Power Sector and Indian Manufacturing Industry, strengthening of technology base in the country, skill development and growth of Public Sector Enterprises through better governance.

Proactive Disclosure – Example

Hindustan Unilever (2013-14)

Some of the key issues on which your Company has engaged with the Governments during the last year include:

- i) Plastic waste management and recycling;
- ii) Building greater awareness of hand-washing practices to reduce diarrhoea and pneumonia incidences;
- iii) Seeking Government support for incentivising more businesses to adopt sustainable procurement, manufacturing and selling practices;
- iv) Retention of small value packs for the economically challenged consumers, when the Government intended to standardise most goods pack sizes;
- v) Seeking action against counterfeiting and parallel imports of goods in the country;
- vi) Seeking a harmonious codex nomenclature for food products;
- vii) Seeking interventions to lay down pesticide usage guidelines for tea;
- viii) Seeking creation of an equitable and a judicious policy on usage of bio-diversity resources;
- ix) Seeking less time consuming procedures for effecting related party transactions;
- x) Seeking enforcement and prosecution against violation of our registered trademarks.

Principle 8 – National Voluntary Guidelines

Businesses should support inclusive growth and equitable development

Core Elements

- Businesses should understand their impact on social and economic development, and respond through appropriate action to minimise the negative impacts.
- Businesses should innovate and invest in products, technologies and processes that promote the wellbeing of society.
- Businesses should make efforts to complement and support the development priorities at local and national levels, and assure appropriate resettlement and rehabilitation of communities who have been displaced owing to their business operations.
- Businesses operating in regions that are underdeveloped should be especially sensitive to local concerns.

PRINCIPLE 8 - BRR – QUESTION 1

Does the company have specified programmes/initiatives/projects in pursuit of the policy related to Principle 8? If yes details thereof.

Intent

To understand whether the company initiates or modifies its programmes to support inclusive growth and equitable development and be cognizant of and make efforts towards minimizing the negative impacts of its business practices on its stakeholders.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If answer to first part is yes but no further details provided.
Complete Information	If answer is yes, and details of the programmes and initiatives provided
Proactive Disclosure	Weblinks for further information on the programmes

Incomplete Information – Example

Hindustan Copper (2013-14)

Yes. The Company is committed to social, economic and environmental development of communities at all its operations and is committed to long term, mutually beneficial partnership between communities, Government and stakeholders. The corporate social responsibility (CSR) plan of the Company has been prepared based on Need Assessment Survey carried out by the National Institute of Rural Development (NIRD).

Complete Information – Example

ONGC (2013-14)

Yes. ONGC has played an anchor role in meeting the inclusive developmental goals across the country particularly in the north-eastern parts of the country. ONGC's operational presence is source of local employment and livelihood generation, which improves the overall economic standards of the community and region. Some of the projects and initiatives in the given direction are as follows:

Projects on health care

- ONGC- Specialist Palliative and Geriatric Care Out-patient Clinic

- ii) ONGC-PMS & RF - 100 Heart Surgeries
- iii) ONGC-Hope Foundation
- iv) Mahavir International
- v) Wheel Chairs to Under Privileged in AIIMS
- vi) Indian Red Cross Society, Godda (Jharkhand)
- vii) Indian Red Cross Society, Mehabubnagar

Education and vocational courses

- i) Sri Shanmukhananda Fine Arts & Sangeetha Sabha
- ii) SOS Children's Village
- iii) ONGC - The Akshaya Patra Foundation
- iv) Aantyaodaya Prakalp

Projects for Physically and Mentally challenged

- i) Aids & Appliances for the physically challenged
- ii) Aashirwad Special Education School
- iii) Tamanna
- iv) Cheshire Home India (Mumbai)

Self-help and livelihood generation scheme

- i) ONGC – Adharshila Entrepreneurship and Skill Development Initiative
- ii) Udaan
- iii) UTKARSH- an ONGC AROH effort for Economic Uplift of People in Sibasagar

Other CSR Schemes

- i) Hortoki Water Supply Scheme
- ii) ONGC-Gayatri Pariwar Trust
- iii) Equipment in District Gov t. Hospital, Kushinagar
- iv) St Joseph of Annecy (India) Society, Tripura
- v) Adoration Charitable Trust
- vi) Varisthajan Swasthya Sewa Abhiyan
- vii) ONGC-GICEIT Computer Centre
- viii) Harit Moksha
- ix) ONGC-Eastern Swamp Deer Conservation
- x) Project in Kaziranga National Park
- xi) ONGC has contributed Rs 2 crore aid for flood relief operations in Uttarakhand. ONGC has associated with 'Clean India Campaign' initiated by the Ministry of Tourism for restoration and preservation of historical monuments.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 8 - BRR – QUESTION 2

Are the programmes/projects undertaken through in-house team/own foundation/external NGO/government structures/any other organisation?

Intent

To know whether the company directly implements the activities or does it through external organisations

Disclosure Quality

Not Responded	Blank
Incomplete Information	Mention of programmes/ projects but no information on who's undertaking it
Complete Information	Information on who has undertaken the project
Proactive Disclosure	Information of any efforts towards promoting or monitoring adherence to principle 7 by the company if it's an external organisation undertaking the programme or activity.

Incomplete Information – Example

CASTROL (2013-14)

List of initiatives but no mention of who undertakes it.

Complete Information – Example

ACC (2013-14)

The Company's CSR projects are implemented through internal team as well as in partnership with Non-Governmental Organisations (NGOs) and Government Institutions.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 8 - BRR – QUESTION 3

Have you done any impact assessment of your initiative?

Intent

To understand if the company is not just implementing programmes – either by itself or through partner organisations - but is also focused on measuring and evaluating their impacts. The focus should be not just doing activities but to make them results based.

Disclosure Quality

Not Responded	Blank
Incomplete Information	If the company affirms its commitment towards equitable growth and development but there is no explicit mention of an "impact assessment" being done for the initiative.
Complete Information	If answer is yes, or no and reasons or details mentioned
Proactive Disclosure	Provides link or further information on the assessment done for the initiative

Incomplete Information – Example

INCOMPLETE INFORMATION

Reliance Industries Ltd (2012-13)

RIL continuously seeks feedback to understand the impact of its initiatives which also includes visits by its CSR teams on a periodic basis. In addition feedback is also sought from the village heads/ Sarpanch to get an understanding of the impacts of the initiatives and opportunities for improvement.

Complete Information – Example

NHPC (2013-14)

No impact assessment on our CSR initiatives has been undertaken till date.

Proactive Disclosure – Example

GAIL (2013-14)

Yes, GAIL carries out an annual exercise of Third Party Impact Assessment Study of its major CSR initiatives. The same is carried out through External agencies, NGOs, academic institution like Delhi School of Social Work, Tata Institute of Social Sciences etc. For the year 2012-13, GAIL has engaged the services of Tata Institute of Social Sciences to assess the impact of its major CSR initiatives.

GAIL has engaged the services of M/s HARDICON to undertake a third-party Impact Assessment Study for major CSR initiatives of FY 2013-14. The CSR projects are evaluated on milestones achieved by the Cross Functional CSR Committee formulated at every GAIL work centre. At the end of the project, the implementing partner submits a report pertaining to the impact of the programme, specifically highlighting the project milestones achieved and the quantitative and qualitative benefits generated.

PRINCIPLE 8 - BRR – QUESTION 4

What is your company's direct contribution to community development projects- Amount in INR and the details of the projects undertaken

Intent

To understand whether the company is willing to make public financial information related to community development projects undertaken.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> • If amount of contribution is mentioned but details of projects undertaken is missing. • If project details are mentioned, but the financial contribution details are missing or if the amount is presented as a percentage of the total profits.
Complete Information	Community development project details and the amount of direct contributions
Proactive Disclosure	Disaggregated details of the amount invested in each of the company's community development projects undertaken

Incomplete Information – Example

Idea Cellular (2012-13)

The company actively contributes to the Group's CSR activities and has continued to do so during the reporting period. The CSR projects undertaken fall under the broad focus areas of infrastructure development, health care, sustainable livelihood and education.

Complete Information – Example

Grasim Industries

The Company has spent an amount of Rs 12.73 crore on CSR activities mainly on education, health care, sustainable livelihood, infrastructure development, and to bring about social change by advocating and supporting various social campaigns and programmes.

Proactive Disclosure – Example

As per our analysis, no company has provided information that qualifies as proactive disclosure in the period under review

PRINCIPLE 8 - BRR – QUESTION 5

Have you taken steps to ensure that this community development initiative is successfully adopted by the community? Please explain in 50 words, or so.

Intent

The sustainability of the programme depends largely on the community ownership. The objective of the question is to understand whether the company is making efforts to ensure that the community successfully adopts its initiatives

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> • If answer is yes, but details of efforts in promoting the adoption of community development initiatives are missing. • If company affirms commitment towards community development, but is silent on what specific initiatives it has engaged on.
Complete Information	If the answer is yes, followed by list of various efforts undertaken to ensure the community adopts and owns the initiative
Proactive Disclosure	Link to or information on some examples of how the company's initiatives have been adopted by the community

Incomplete Information – Example

Canara Bank (2013-14)

The Bank is obtaining a Certificate issued by a Chartered Accountant of the done organisation/ Institute confirming the end use of the donation for the purpose for which the donation was sanctioned by the Bank. The grants for the projects are disbursed in stages depending upon the progress of the developmental work and after conducting pre-developmental and post developmental site visits. The assistance is handed over by organising public function involving the community members ensuring their participation in the projects.

The Bank has a mechanism to ensure that the community adapts to the developmental process.

Complete Information – Example

Adani Enterprises (2013-14)

Yes, the Company follows participatory approach in the selection of CSR initiatives. A Community Advisory Panel (CAP), comprising representatives and opinion leaders of the community is functional at plant locations, which facilitate inclusive project planning, information sharing and participatory implementation. Stakeholder Engagement Survey (SES) is conducted at regular intervals to identify needs of the community, required modifications in ongoing initiative implementation and assess project outcomes. This helps in foster ownership amongst local communities.

Tata power (2012-13)

Tata Power's CSR initiatives, as mentioned earlier, seek to strengthen community based organisations by engaging with women, youth, men and children in activities that would improve their quality of life. Depending on the various stages of our projects stations, we ensure the participation of local community in identifying their needs, developing plans to address them, engaging them in implementation and also seek their feedback for further planning.

Some examples of community adopting Company's CSR initiatives:

- In Maval, over 902 farmers have adopted new farming techniques and experimented with new seeds introduced in the past three cropping seasons. They have also created seed banks to continue the activities on their own.
- In Mundra, two Gaushalas have been registered as Trusts with local leaders/village representatives as Trustees, signifying their willingness to manage the activities of the Trusts in the long term.
- Over 1,100 women and men from neighbouring communities have formed Self-Help Groups across our sites/stations such as Naraj Marthapur, Tiruldi, Dehrand. Village Development Committees have been formed in some locations constituting village leaders (men and women) to oversee program implementation and ownership subsequently.

Proactive information

Principle 9 – National Voluntary Guidelines

Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

Core Elements

- Businesses, while pursuing policy advocacy, must ensure that their advocacy positions are consistent with the Principles and Core Elements contained in these Guidelines.
- To the extent possible, businesses should utilise the trade and industry chambers and associations and other such collective platforms to undertake such policy advocacy.

PRINCIPLE 9 - BRR – QUESTION 1

What percentage of customer complaints/consumer cases are pending as on the end of financial year.

Intent

To ascertain whether the company is responsible enough to be aware of consumer dissatisfaction with their products or services in the form of complaints or consumer cases, and to what extent have these have been resolved.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Number complaints/cases mentioned, but not the percentage of pending cases
Complete Information	Percentage of pending complaints/consumer cases
Proactive Disclosure	Details on the number and nature of consumer complaints

Incomplete Information – Example

Siemens (2013-14)

We lay a lot of emphasis on customer relationship management. The four sectors of the Company, i.e. Energy, Healthcare, Industry and Infrastructures & Cities, are the main pillars which constantly strive hard to successfully develop and produce more and more innovative products and solutions. At Siemens, customer complaints are handled by the respective business units and corporate divisions.

Complete Information – Example

Bank of Baroda (2013-14)

Around 0.57% (132) of the total number of complaints received (23,350) are pending as at the end of the financial year 2013-14.

Proactive Disclosure – Example

Mahindra And Mahindra (2013-14)

The status of pending complaints/cases as on March 31, 2014 is as follows:

	Complaints	Consumer Cases
Auto Division	2.7%	32.0%
Farm Division	3.3%	39.6%
Truck and Bus Division	7.8%	49.6%

PRINCIPLE 9 - BRR – QUESTION 2

Does the company display product information on the product label, over and above what is mandated as per local laws? Yes/No/N.A. / Remarks (additional information)

Intent

To see whether the company discloses as much information to consumers – over and above what is stipulated - so that the latter makes an informed decision.

Disclosure Quality

Not Responded	Blank
Incomplete Information	Company mentions meeting product label requirements, but does not specify whether and how it has gone beyond mandated local laws.
Complete Information	<ul style="list-style-type: none"> • If answer is yes, information of product information on product label that goes beyond prescribed local laws. • If answer is a clear No. If answer is NA (in the case of company not producing any such products)
Proactive Disclosure	Depending on nature of the product or service, information on consumption, risks, safe disposal and feedback source if any questions or complaints from consumers - over and above what is mandated

Incomplete Information – Example

Siemens (2013-14)

Siemens adheres to all applicable laws and regulations on product labelling. We use Environmental Product Declarations (EPD) to transparently communicate environmental performance of our products and services. EPDs are developed using ecological data gathered from full-scale life cycle assessments or screening life cycle assessments of our products and solutions.

Complete Information – Example

Tata Steel (2013-14)

Tata Steel has established unique brand identities for source authentication. Detailed Test Certificates are provided to customers as per the terms of the contracts with them. Information goes beyond the needs specified by statutory standards. For example:-

- On Tata Shaktee GC Sheets, besides the Logo & ISI marks, the thickness and GSM (zinc coating) are also embossed.
- The embossing on the rebar not only provides the brand name but its Yield Strength and other characteristics as Corrosion Resistance as CRS and

Earthquake Resistance as Super Ductile (SD). Tata Steel is the only steel company to codify the diameter of the rebar embossed on the surface. This is for easy traceability at the construction site to reduce inadvertent misuse of rebar by bar-benders.

c) Towards product authenticity, Galvano sheets are marked with a special ink for product authenticity wherein besides Galvano, Tata Steel & ISI marks, the thickness and GSM are also marked. These marking cannot be seen with naked eye but visible with a special torch beaming ultra-violet ray.

Ambuja Cement (2013-14)

The product quality is governed by the Bureau of Indian Standards (BIS). As per the BIS mandate, the product information is displayed on the bag. No other label is displayed over and above than the mandated.

Proactive Disclosure – Example

Dabur (2012-13)

Yes, Dabur displays product information on the label for the benefit of the consumer, over and above what is mandated by local laws like Bureau of Indian Standards (BIS) Act and Drugs and Cosmetics (D&C) Act. This additional information is provided to enhance the value consumers can derive from the product and to ensure safe and appropriate use. The additional information on the product label relates to various active ingredients contained in the product, their proven clinical benefits, consumer grievance redressal mechanisms, directions for use (including pictorial depiction), safety, caution etc. that varies from product to product. We also actively inform consumers about how to differentiate between genuine and fake products and how to identify damage in sealed products. A few examples from our product portfolio are given below:

- Odomos (a personal application mosquito repellent) - Apart from the mandatory label requirements, we provide additional information on safety aspects of the product. Information on certification by paediatricians including reference to the journal/publication is provided on the label. This allows the consumer to access additional information on the safety studies done on the product.
- Sani Fresh (Liquid toilet cleaner): We provide pictorial information on direction of use. We also inform the consumers about the safety of the product for use in septic tanks and provide explanation for the guaranteed germ kill claim made on the label.
- Odonil (Air freshener in the form of sprays and blocks): We provide pictorial information on direction of use to ensure that consumer derives maximum utility from the product.
- Oral Care products – Red, Meswak, Promise and Babool (Tooth paste & powder): We provide information on herbal ingredients & their mode of action, history of herbs, direction of use & information about clinical tests conducted.

PRINCIPLE 9 – BRR – QUESTION 3

Is there any case filed by any stakeholder against the company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour during the last five years and pending as on end of financial year. If so, provide details thereof, in about 50 words or so.

Intent

To find out if the company has engaged in practices that are not contrary with free and fair market competition, or been providing choice and adequate information to the consumer, and has been mindful of the well-being of society and whether it is willing to make public any issues of conflict.

Disclosure Quality

Not Responded	Blank
Incomplete Information	<ul style="list-style-type: none"> • If the answer is yes, but details of the case/s are not provided.

	<ul style="list-style-type: none"> • If case numbers are provided, but details of those pending are missing or vice versa. • If the information provided is not for the whole time period specified.
Complete Information	Up-to-date number of cases, and their details and those which are pending
Proactive Disclosure	If the company provides information on the nature of cases and how they were resolved.

Incomplete Information – Example

DLF (2012-13)

Yes. There are complaints filed before CCI/COMPAT in the various projects of the Company alleging among other things abuse of dominant position, imposition of arbitrary, unfair and unreasonable conditions in the Buyer's Agreements entered with the allottees. The Company has refuted the allegations and presently the proceedings are pending before COMPAT/ CCI.

Complete Information – Example

Asian Paints (2013-14)

26 consumers related legal cases are pending as on the end of the financial year.

Proactive Disclosure – Example

Ambuja Cements (2013-14)

<i>Sr No.</i>	<i>Particulars</i>	<i>Remarks/Status</i>
<i>1.</i>	The Competition Commission of India issued an Order dated 20th June, 2012, imposing penalty on certain cement manufacturers including the Company, concerning alleged contravention of the provisions of the Competition Act, 2002 and imposed a penalty of Rs 1164 Crores on the Company.	The Company has filed an appeal against the said Order with the appropriate authority, which is pending for disposal.
<i>2.</i>	State of Haryana through its Director, Vivek Atray, has filed a complaint to order investigation in the matter of the alleged cartelisation in the tender for supply of cement by some cement companies including Ambuja Cements Ltd.	The Competition Commission of India has issued an investigation order & DG (I&R) will now investigate the matter. The case is pending.



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