

“Indian companies promoting resilience through ESG performance” A study of GRI-Sustainability Reporting Standards

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Abstract: In the contemporary business environment, to establish a strong position in the market companies invariably perform their business operations with greater Integrity, transparency and accountability. The corporate performance majorly impacts stakeholder's expectations, most importantly Environmental, Societal and Governance performance [ESG]. Many instances have witnessed that major global crisis have turned up due to corporate performance such as climate change, greenhouse gas emission, wealth inequality, discriminations, financial frauds and corporate scandals so on. These impacts deeply disrupt stakeholder's expectations and trust over corporates, consequences of these irregularities, the regulators and stakeholders demanding business owners and corporate leaders to disclose their non-financial parameters with respect to ESG have been paramount. The core objective of this article is to outline the deep concerns of stakeholders through non-financial reporting and the way GRI-sustainability reporting framework assist the companies to record and communicate their ESG performance to the stakeholders, as GRI-guidelines designed to help organizations with universal and topic specific standards used by organizations for sustainability reporting. GRI 101-Foundation, GRI 102-General disclosure and GRI-103-Management approach are universal standard, and based on the topic specific organization uses GRI-200-Economic, GRI-300-Environment and GRI-400 Social issues. The study also aims to understand the way GRI sustainability reporting practices developing a win-win situation for both companies and their stakeholder through generating new revenue streams, earning the trust and respect among stakeholder communities. In the holistic view of ESG performance not restricted to company's day to day activities influencing and impact on stakeholder communities, this article also aims to attempt all the effort put in by the company's commitment is contributing to shield the Environment, Social concern and a good governance operations in the direction towards achieving sustainable development goal [SDG] 2030.

Keywords: Environmental, Social and Governance [ESG], triple bottom-line, Stakeholders engagement, non-financial parameters.

Topic Introduction

In this section of the article explains basic terminologies used in the title of the article.

Indian Corporate

Indian Corporates are legal business entities, register under the Indian company act 1956 and local authority, having their own common economic objectives. In general sense business establishments, which are registered with legal name, they operate as per the license in the legal documents. These business establishments comply with applicable laws and regulations requirement, corporates directly and indirectly associated with various stakeholders such as Shareholders, Employees, Creditors, Banks, Vendors, Suppliers, Customers, Regulators or law enforcement agencies, Social and Environment concerns to attain business goals.

Environment, Social and Governance [ESG]

Environmental, social and governance (ESG) criteria are basic set of norms for a company's operates diligently, that socially conscious investors to assess their capital investments made by the company. Environmental criteria consider the company operates as a steward of nature. Social parameters examine how business leaders manage relationships with employees, suppliers, customers, and the communities where it operates. Governance deals with a company's leadership, executive pay, audits, internal controls and shareholder rights.

Sustainability definition

Sustainability focuses on meeting the needs of the present without compromising the ability of future generations to meet their needs. The concept of sustainability is composed of three pillars: economic, environmental, and social—also known informally “Triple Bottom Line” approach such as profits, planet, and people.

Sustainability Reporting

Sustainability Reporting is the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organisational performance towards the goal of sustainable development.

A sustainability report one of the integrated report published by a company or an organization about their economic, environmental and social impact caused by its everyday activities. A sustainability report also presents the organization's values system, governance model, and demonstrates the link between its strategy and commitments to a sustainable global economy. Sustainability reporting can help organizations to measure, understand and communicate their economic, environmental, social, governance performance to set goals, and manage the changes more effectively. A sustainability report is the key platform for communicating sustainability performance and impacts. Sustainability reporting can be considered as sense of responsibility and accountability approaches such as non-financial reporting; triple bottom line reporting, corporate social responsibility (CSR) reporting, and more.

Global Reporting Initiatives

GRI is an independent international organization, based in Amsterdam, the Netherlands. The Global Reporting Initiative (GRI) is an independent international, multi-stakeholders and non-profit organization that promotes economic, environmental and social sustainability. The core aim of Global Reporting Initiative is to promote the use of sustainability reporting as a way for organizations to become more sustainable and contribute to a sustainable global economy. The GRI was established in 1997 in under the purview of United Nations' Environment Program (UNEP). The organization has developed Sustainability Reporting Guidelines that strive to increase the transparency and accountability of economic, environmental, and social performance. GRI guidelines provide companies and organizations with a comprehensive sustainability reporting framework that is widely used. Organization serves a global audience through regional hubs in Brazil, China, Colombia, India, South Africa and the United States. GRI reports are produced in more than 100 countries.

Objective of the study

- **To comprehend the GRI- Universal and Topic specific related sustainability reporting guidelines.**
- **To interpret the companies ESG conscious performance promoting trust and respect in stakeholders perspective.**
- **To assess the benefits of GRI-sustainability reporting practices through corporate perspective.**

Scope of study

This study explains, the synergy impacts of synthesizing GRI sustainability reporting standards in Indian business operations, in terms of the way business perspective is changing, business leaders redefining their business models, expressing their diligence through the sense of responsibility, accountability towards Environmental, Social and Governance performance and highlights benefits experienced by the companies and their stakeholder group. Finally, the way GRI standards are assisting companies to operate and communicate social and environment purpose towards contributing sustainable development goal 2030.

Methodology

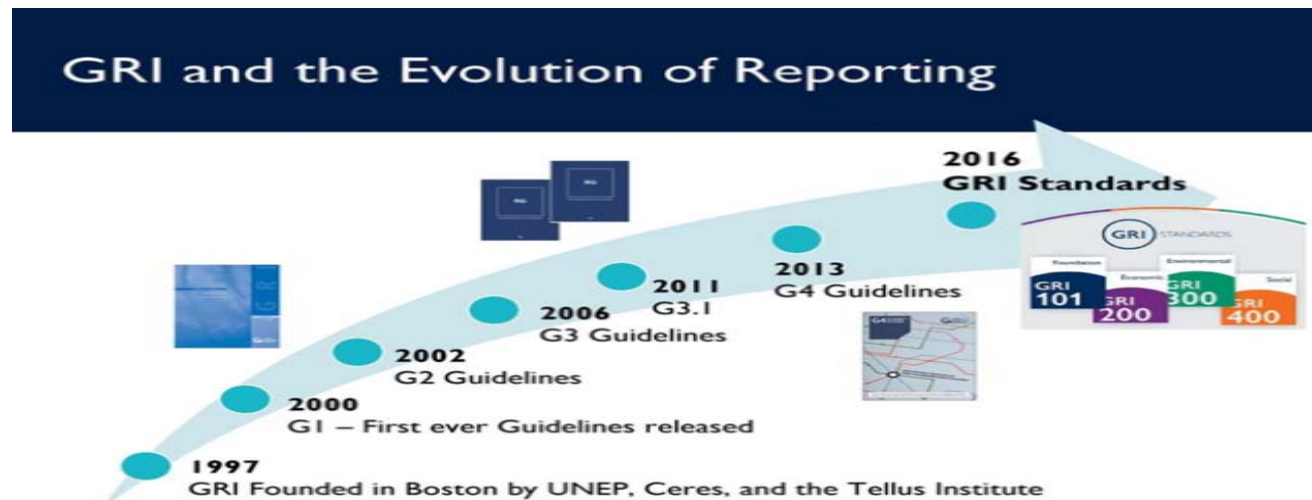
This study is a descriptive research and information collected purely based on secondary sources such as GRI website, GRI discloser database and various public domain to figure out how corporate performance impacting positively and negatively on ESG perspective and measures adopted by companies to report these impacts under GRI sustainable reporting standards.

GRI-Sustainability Reporting Standards and its significant

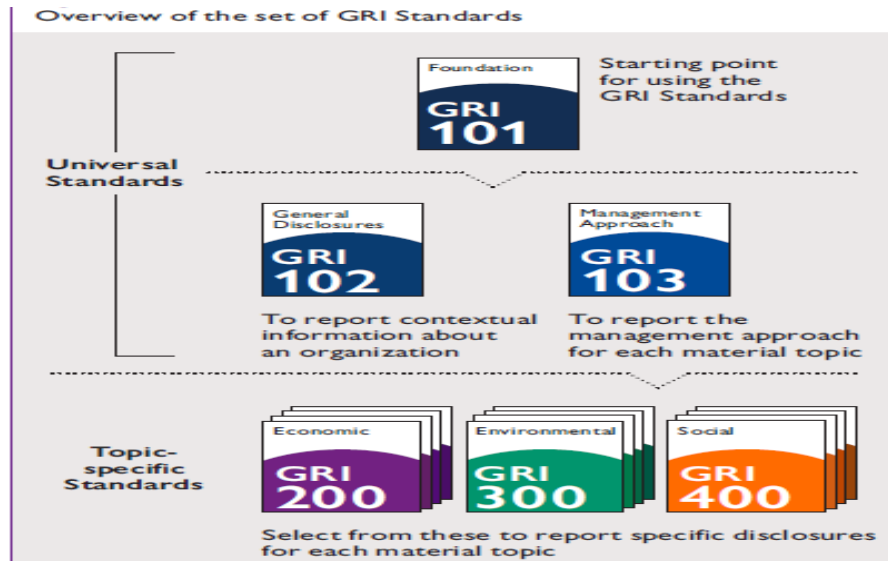
The present GRI sustainability reporting guidelines are redesigned and created a better version of G4 sustainability guidelines to assist and encourage business organization to report non-financial matters and measures affecting due to corporate performance. It is a supplement reporting practices apart from existing financial discourse requirement; the major driving forces of the reporting are regulatory pressures to established accountability in terms ESG and stakeholder's demand for the transparencies in governance. Companies must undergo systematic GRI prescribed procedure to prepare their sustainability report disclosers.

In order to deliver global standard reporting diligently GRI has identified four focus areas

- 1. Create standards and guidance to advance sustainable development:** Provide the market with leadership on consistent sustainability disclosures, including engaging with stakeholders on emerging sustainability issues.
- 2. Harmonize the sustainability landscape:** Make GRI the central hub for sustainability reporting frameworks and initiatives, and select collaboration and partnership opportunities that serve GRI's vision and mission.
- 3. Lead efficient and effective sustainability reporting:** Improve the quality of disclosures made using the GRI Standards, reducing reporting burden and exploring reporting processes that aid decision making.
- 4. Drive effective use of sustainability information to improve performance:** Work with policy makers, stock exchanges, regulators and investors to drive transparency and enable effective reporting.



In the further section of the article, I briefly explained about GRI- universal standards and topic specific standards.



GRI-Universal Standards

GRI 101-Foundation: Is a starting point and foundation for the reporting standards for all the organization; it explains how organizations use and reference ten reporting content and report quality. By applying materiality principle practice companies can identify their material topics how these are significant and impact most. Based on the topic specific companies use standards for reporting practices.

Reporting Principles for defining report content	Reporting Principles for defining report quality
<ul style="list-style-type: none"> Stakeholder Inclusiveness Sustainability Context Materiality Completeness 	<ul style="list-style-type: none"> Accuracy Balance Clarity Comparability Reliability Timeliness

GRI 102- General Disclosures

These disclosures provide an overview of an organization’s size, geographic location, and activities. This contextual information is important to help stakeholders understand the nature of the organization and its economic, environmental and social impacts.

GRI 102: General Disclosures

1. Organizational profile

- Disclosure 102-1 Name of the organization
- Disclosure 102-2 Activities, brands, products, and services
- Disclosure 102-3 Location of headquarters
- Disclosure 102-4 Location of operations
- Disclosure 102-5 Ownership and legal form
- Disclosure 102-6 Markets served
- Disclosure 102-7 Scale of the organization
- Disclosure 102-8 Information on employees and other workers
- Disclosure 102-9 Supply chain
- Disclosure 102-10 Significant changes to the organization and its supply chain
- Disclosure 102-11 Precautionary Principle or approach
- Disclosure 102-12 External initiatives
- Disclosure 102-13 Membership of associations

2. Strategy

- Disclosure 102-14 Statement from senior decision-maker
- Disclosure 102-15 Key impacts, risks, and opportunities

3. Ethics and integrity

- Disclosure 102-16 Values, principles, standards, and norms of behavior
- Disclosure 102-17 Mechanisms for advice and concerns about ethics

4. Governance

- Disclosure 102-18 Governance structure
- Disclosure 102-19 Delegating authority
- Disclosure 102-20 Executive-level responsibility for economic, environmental, and social topics
- Disclosure 102-21 Consulting stakeholders on economic, environmental, and social topics
- Disclosure 102-22 Composition of the highest governance body and its committees
- Disclosure 102-23 Chair of the highest governance body
- Disclosure 102-24 Nominating and selecting the highest governance body
- Disclosure 102-25 Conflicts of interest
- Disclosure 102-26 Role of highest governance body in setting purpose, values, and strategy
- Disclosure 102-27 Collective knowledge of highest governance body
- Disclosure 102-28 Evaluating the highest governance body's performance
- Disclosure 102-29 Identifying and managing economic, environmental, and social impacts
- Disclosure 102-30 Effectiveness of risk management processes
- Disclosure 102-31 Review of economic, environmental, and social topics
- Disclosure 102-32 Highest governance body's role in sustainability reporting
- Disclosure 102-33 Communicating critical concerns
- Disclosure 102-34 Nature and total number of critical concerns

- Disclosure 102-35 Remuneration policies
- Disclosure 102-36 Process for determining remuneration
- Disclosure 102-37 Stakeholders' involvement in remuneration
- Disclosure 102-38 Annual total compensation ratio
- Disclosure 102-39 Percentage increase in annual total compensation ratio

5. Stakeholder engagement

- Disclosure 102-40 List of stakeholder groups
- Disclosure 102-41 Collective bargaining agreements
- Disclosure 102-42 Identifying and selecting stakeholders
- Disclosure 102-43 Approach to stakeholder engagement
- Disclosure 102-44 Key topics and concerns raised

6. Reporting practice

Disclosure 102-45 Entities included in the consolidated financial statements

Disclosure 102-46 Defining report content and topic Boundaries

Disclosure 102-47 List of material topics

Disclosure 102-48 Restatements of information

Disclosure 102-49 Changes in reporting

Disclosure 102-50 Reporting period

Disclosure 102-51 Date of most recent report

Disclosure 102-52 Reporting cycle

Disclosure 102-53 Contact point for questions regarding the report

Disclosure 102-54 Claims of reporting in accordance with the GRI Standards

Disclosure 102-55 GRI content index

Disclosure 102-56 External assurance

GRI 103- Management approach

This disclosure allows an organization to explain how it handles the economic, environmental and social impacts related to material topics. This articulates the fundamental information about the way organization identifies, analyzes, and responds to its actual and potential impacts. In this disclosure key highlighting points are:-

- General requirements for reporting the management approach
- Disclosure 103-1 Explanation of the material topic and its Boundary
- Disclosure 103-2 The management approach and its components
- Disclosure 103-3 Evaluation of the management approach

GRI –Topic specific standards

GRI-Topic specific standards are topic specific contents related to ESG, these topic specifics have series of contents pertain to topic and topic boundaries. Topic specifics content applicable upon various factors pertain company's sustainable operation, such as nature of business, cultural aspects, value system, leadership roles (governance), compliance, employee engagement, vendors relationship, customer satisfaction, environmental and social consciousness. Based on these contents companies must reference standards while reporting their respective materiality specific (ESG) with management approach on impacts and measures towards risk mitigation mechanism to achieve sustainable development. GRI-topic specific standards exceptionally designed to capture and reflect the topic specific impacts and measures caused by organization under respective GRI standards.

The following section will briefly explain about GRI topic specific standards

GRI-200 Economic standards

GRI-200 Economic standards contain series of standards particularly related to Economic contents address the flow of capital among different stakeholders, and the main economic impacts of an organization throughout society, in this context each series designed with substandard that specify the impacts and reference these in accordance with GRI-guidelines.

GRI 201: Economic Performance

GRI 201 addresses the topic of economic performance. This includes the economic value generated and distributed (EVG&D) by an organization; its defined benefit plan obligations; the financial assistance it receives from any government; and the financial implications of climate change.

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 201-1 Direct economic value generated and distributed
- Disclosure 201-2 Financial implications and other risks and opportunities due to climate change
- Disclosure 201-3 Defined benefit plan obligations and other retirement plans
- Disclosure 201-4 Financial assistance received from government

GRI 202: Market Presence

GRI 202 addresses the topic of an organization's market presence, covering its contribution to economic development in the local areas or communities where it operates. For example, this can include the organization's approaches to remuneration or local hiring.

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
- Disclosure 202-2 Proportion of senior management hired from the local community

GRI 203: Indirect Economic Impacts

GRI 203 addresses indirect economic impacts, which are the additional consequences of the direct impact of financial transactions and the flow of money between an organization and its stakeholders. GRI 203 also addresses the impacts of an organization's infrastructure investments and services supported. Indirect economic impacts can be monetary or non-monetary, and are particularly important to assess in relation to local communities and regional economies.

1. Management approach disclosures
2. Topic-specific disclosures
 - Disclosure 203-1 Infrastructure investments and services supported
 - Disclosure 203-2 Significant indirect economic impacts

GRI 204: Procurement Practices

GRI 204 addresses the topic of procurement practices. This covers an organization's support for local suppliers, or those owned by women or members of vulnerable groups. It also covers how the organization's procurement practices (such as the lead times it gives to suppliers, or the purchasing prices it negotiates) cause or contribute to negative impacts in the supply chain.

- Management approach disclosures (this section references *GRI 103*)
- Disclosure 204-1 Proportion of spending on local suppliers

GRI 205: Anti-corruption

GRI 205 addresses the topic of anti-corruption. In this Standard, corruption is understood to include practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering; the offer or receipt of gifts,

loans, fees, rewards, or other advantages as an inducement to do something that is dishonest, illegal, or represents a breach of trust. It can also include practices such as embezzlement, trading in influence, abuse of function, illicit enrichment, concealment, and obstructing justice. Corruption is broadly linked to negative impacts, such as poverty in transition economies, damage to the environment, abuse of human rights, abuse of democracy, misallocation of investments, and undermining the rule of law. Organizations are expected by the marketplace, international norms, and stakeholders to demonstrate their adherence to integrity, governance, and responsible business practices.

- Management approach disclosures (this section references GRI 103)
- Disclosure 205-1 Operations assessed for risks related to corruption
- Disclosure 205-2 Communication and training about anti-corruption policies and procedures
- Disclosure 205-3 Confirmed incidents of corruption and actions taken

GRI 206: Anti-competitive Behavior

GRI 206 addresses the topic of anti-competitive behavior, including anti-trust and monopoly practices. Anti-competitive behavior refers to actions of an organization or its employees that can result in collusion with potential competitors, with the purpose of limiting the effects of market competition. This can include fixing prices or coordinating bids, creating market or output restrictions, imposing geographic quotas, and allocating customers, suppliers, geographic areas, or product lines. Anti-trust and monopoly practices are actions of an organization that can result in collusion to erect barriers for entry to the sector, or to otherwise prevent competition. This can include unfair business practices, abuse of market position, cartels, anti-competitive mergers, and price-fixing.

1. Management approach disclosures
2. Topic-specific disclosures
 - Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

GRI 207: Tax

GRI 207 addresses the topic of tax. Taxes are important sources of government revenue and are central to the fiscal policy and macroeconomic stability of countries. They are acknowledged by the United Nations to play a vital role in achieving the Sustainable Development Goals. They are also a key mechanism by which organizations contribute to the economies of the countries in which they operate. Taxes paid by an organization reflect that profitability depends on many factors external to the organization,

1. Management approach disclosures
 - Disclosure 207-1 Approach to tax
 - Disclosure 207-2 Tax governance, control, and risk management
 - Disclosure 207-3 Stakeholder engagement and management of concerns related to tax
 2. Topic-specific disclosures
 - Disclosure 207-4 Country-by-country reporting
-

GRI-300 Environmental standards

GRI-300 Environmental standards contain series of standards particularly related to Environmental contents address environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including land, air, water and ecosystems, in this context each series designed with substandard that specify the impacts and reference these in accordance with GRI-guidelines.

GRI 301: MATERIALS

GRI 301 addresses the topic of materials. The inputs used to manufacture and package an organization's products and services can be non-renewable materials, such as minerals, metals, oil, gas, or coal; or renewable materials, such as wood or water. Both renewable and non-renewable materials can be composed of virgin or recycled input materials. The type and amount of materials the organization uses can indicate its dependence on natural resources, and the impacts it has on their availability. The organization's contribution to resource conservation can be indicated by its approach to recycling, reusing and reclaiming materials, products, and packaging

- 1. Management approach disclosures**
- 2. Topic-specific disclosures**
 - Disclosure 301-1 Materials used by weight or volume
 - Disclosure 301-2 Recycled input materials used
 - Disclosure 301-3 Reclaimed products and their packaging materials

GRI 302: Energy

GRI 302 addresses the topic of energy. An organization can consume energy in various forms, such as fuel, electricity, heating, cooling or steam. Energy can be self-generated or purchased from external sources and it can come from renewable sources (such as wind, hydro or solar) or from non-renewable sources (such as coal, petroleum or natural gas). Using energy more efficiently and opting for renewable energy sources is essential for combating climate change and for lowering an organization's overall environmental footprint. Energy consumption can also occur throughout the upstream and downstream activities connected with an organization's operations. This can include consumers' use of products the organization sells, and the end-of-life treatment of these products.

- 1. Management approach disclosures**
- 2. Topic-specific disclosures**
 - Disclosure 302-1 Energy consumption within the organization
 - Disclosure 302-2 Energy consumption outside of the organization
 - Disclosure 302-3 Energy intensity
 - Disclosure 302-4 Reduction of energy consumption
 - Disclosure 302-5 Reductions in energy requirements of products and services

GRI 303: Water and Effluents

GRI 303 addresses the topic of water and effluents. Access to fresh water is essential for human life and wellbeing, and is recognized by the United Nations (UN) as a human right. The Sustainable Development Goals, adopted by the UN as part of the 2030 Agenda for Sustainable Development, include key targets related to sustainable water management under Goal 6: 'Ensure availability and sustainable management of water and sanitation for all'. These targets aim, for example, to achieve universal access to safe and affordable drinking water, improve water quality, and address water scarcity. The amount of water withdrawn and consumed by an organization and the quality of its discharges, can impact the functioning of the ecosystem in numerous ways. Direct impacts on a catchment can have wider impacts on the quality of life in an area, including social and economic consequences for local communities and indigenous peoples.

1. Management approach disclosures

Disclosure 303-1 Interactions with water as a shared resource

Disclosure 303-2 Management of water discharge-related impacts

2. Topic-specific disclosures

Disclosure 303-3 Water withdrawal

Disclosure 303-4 Water discharge

Disclosure 303-5 Water consumption

Table 1. Example template for presenting information for

Disclosures 303-3, 303-4, and 303-5

Table 2. Example template for presenting facility-level information

Table 3. Example template for presenting supply chain information

GRI 304: Biodiversity

GRI 304 addresses the topic of biodiversity. Protecting biological diversity is important for ensuring the survival of plant and animal species, genetic diversity, and natural ecosystems. In addition, natural ecosystems provide clean water and air, and contribute to food security and human health. Biodiversity also contributes directly to local livelihoods, making it essential for achieving poverty reduction, and thus sustainable development.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

Disclosure 304-2 Significant impacts of activities, products, and services on biodiversity

Disclosure 304-3 Habitats protected or restored

Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

GRI 305: Emissions

GRI 305 addresses emissions into air, which are the discharge of substances from a source into the atmosphere. Types of emissions include: greenhouse gas (GHG), ozone-depleting substances (ODS), and nitrogen oxides (NOX) and sulfur oxides (SOX), among other significant air emissions. The efforts taken to Reductions in the emission of regulated pollutants lead to improved health conditions for workers and local communities and can enhance relations with affected stakeholders. In regions with emission caps, the volume of emissions also has direct cost implications.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 305-1 Direct (Scope 1) GHG emissions

Disclosure 305-2 Energy indirect (Scope 2) GHG emissions

Disclosure 305-3 Other indirect (Scope 3) GHG emissions

Disclosure 305-4 GHG emissions intensity

Disclosure 305-5 Reduction of GHG emissions

Disclosure 305-6 Emissions of ozone-depleting substances (ODS)

Disclosure 305-7 Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions

GRI 306: Effluents and Waste

GRI 306 addresses the topic of effluents and waste. This includes water discharges; the generation, treatment and disposal of waste; and spills of chemicals, oils, fuels, and other substances.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 306-1 Water discharge by quality and destination

Disclosure 306-2 Waste by type and disposal method

Disclosure 306-3 Significant spills

Disclosure 306-4 Transport of hazardous waste

Disclosure 306-5 Water bodies affected by water discharges and/or runoff

GRI 307: Environmental Compliance

GRI 307 addresses the topic of environmental compliance, covering an organization's compliance with environmental laws and/or regulations. This includes compliance with international declarations, conventions and treaties, as well as national, sub-national, regional, and local regulations.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 307-1 Non-compliance with environmental laws and regulations

GRI 308: Supplier Environmental Assessment

GRI 308 addresses the topic of supplier environmental assessment. An organization might be involved with impacts either through its own activities or as a result of its business relationships with other parties. Due diligence is expected of an organization in order to prevent and mitigate negative environmental impacts in the supply chain. These include impacts the organization either causes or contributes to, or that are directly linked to its activities, products, or services by its relationship with a supplier.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 308-1 New suppliers that were screened using environmental criteria

Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken

GRI-400 Social standards

GRI-400 Social standards contain series of standards particularly related to social contents, In the context of the GRI Standards, the social dimension of sustainability concerns an organization's impacts on the social systems within which it operates.

GRI 401: Employment

GRI 401 addresses the topic of employment. This includes an organization's approach to employment or job creation, that is, an organization's approach to hiring, recruitment, retention and related practices, and the working conditions it provides. GRI 401 also covers the employment and working conditions in an organization's supply chain.

1. Management approach disclosures
2. Topic-specific disclosures
 - Disclosure 401-1 New employee hires and employee turnover
 - Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees
 - Disclosure 401-3 Parental leave

GRI 402: Labor/Management Relations

GRI 402 addresses the topic of labor/management relations. This covers an organization's consultative practices with employees and their representatives, including its approach to communicating significant operational changes. An organization's consultation practices are expected to be aligned with relevant international norms and standards.

1. Management approach disclosures
2. Topic-specific disclosures
 - Disclosure 402-1 Minimum notice periods regarding operational changes

GRI 403: Occupational Health and Safety

GRI 403 addresses the topic of occupational health and safety work conditions involve both prevention of physical and mental harm, and promotion of workers' health. Healthy and safe work conditions are recognized as a human right and addressed in authoritative intergovernmental instruments, including those of the International Labour Organization (ILO), the Organization for Economic Co-operation and Development (OECD), and the World Health Organization (WHO).

1. Management approach disclosures
 - Disclosure 403-1 Occupational health and safety management system
 - Disclosure 403-2 Hazard identification, risk assessment, and incident investigation
 - Disclosure 403-3 Occupational health services
 - Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety
 - Disclosure 403-5 Worker training on occupational health and safety
 - Disclosure 403-6 Promotion of worker health
 - Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
2. Topic-specific disclosures
 - Disclosure 403-8 Workers covered by an occupational health and safety management system
 - Disclosure 403-9 Work-related injuries
 - Disclosure 403-10 Work-related ill health

GRI 404: Training and Education

GRI 404 addresses the topic of training and education. This includes an organization's approach to training and upgrading employee skills, and performance and career development reviews. It also includes transition assistance programs to facilitate continued employability, and the management of career endings due to retirement or termination.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 404-1 Average hours of training per year per employee

Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs

Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews

GRI 405: Diversity and Equal Opportunity

GRI 405 addresses the topic of an organization's approach to diversity and equal opportunity at work. When an organization actively promotes diversity and equality at work, it can generate significant benefits for both the organization and workers. For example, the organization can gain access to a larger and more diverse set of potential workers. These benefits also flow through to society in general, as greater equality promotes social stability and supports further economic development.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 405-1 Diversity of governance bodies and employees

Disclosure 405-2 Ratio of basic salary and remuneration of women to men

GRI 406: Non-discrimination

GRI 406 addresses the topic of non-discrimination. An organization is expected to avoid discriminating against any person on any grounds, including avoiding discrimination against workers at work. It is also expected to avoid discriminating against customers with respect to the provision of products and services, or against any other stakeholder, including suppliers or business partners.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 406-1 Incidents of discrimination and corrective actions taken

GRI 407: Freedom of Association and Collective Bargaining

GRI 407 addresses the topic of freedom of association and collective bargaining.

Freedom of association is a human right as defined by international declarations and conventions. In this context, freedom of association refers to the right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

The right of workers to collectively bargain the terms and conditions of work is also an internationally recognized human right. Collective bargaining refers to all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

GRI 408: Child Labor

GRI 408 addresses the topic of child labor. Abolishing child labor is a key principle and objective of major human rights instruments and legislation, and is the subject of national legislation in almost all countries.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor

GRI 409: Forced or Compulsory Labor

GRI 409 addresses the topic of forced or compulsory labor. Not to be subjected to forced or compulsory labor is a fundamental human right. Not to be subjected to forced or compulsory labor is a fundamental human right. According to International Labour Organization (ILO) Convention 29 'Forced Labour Convention', forced or compulsory labor is defined as 'all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

GRI 410: Security Practices

GRI 410 addresses the topic of security practices. It focuses on the conduct of security personnel towards third parties, and the potential risk for excessive use of force or other violations of human rights. Security personnel can refer to employees of the reporting organization or employees of third-party organizations that provide security forces. The use of security personnel can have potentially negative impacts on local populations, and on the upholding of human rights and the rule of law. Providing effective training in human rights therefore helps to make sure that security personnel understand when to use force in an appropriate way, and how to ensure respect for human rights.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 410-1 Security personnel trained in human rights policies or procedures

GRI 411: Rights of Indigenous Peoples

GRI 411 addresses the rights of indigenous peoples. While there is no universal definition of indigenous peoples, they are generally identified as:

- tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations;
- peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 411-1 Incidents of violations involving rights of indigenous peoples

GRI 412: Human Rights Assessment

GRI 412 addresses the topic of human rights assessment. The international standard that establishes the expectations of responsible conduct for organizations with respect to human rights is the United Nations (UN) 'Guiding Principles on Business and Human Rights', endorsed by the UN Human Rights Council in 2011. An organization can impact human rights directly, through its own actions and operations. It can also impact human rights indirectly, through its interactions and relationships with others, including governments, local communities and suppliers, and through its investments.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 412-1 Operations that have been subject to human rights reviews or impact assessments

Disclosure 412-2 Employee training on human rights policies or procedures

Disclosure 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

GRI 413: Local Communities

GRI 413 addresses the topic of local communities. In the GRI Standards, local communities are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations. The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs

Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities

GRI 414: Supplier Social Assessment

GRI 414 addresses the topic of supplier social assessment. An organization might be involved with impacts either through its own activities or as a result of its business relationships with other parties. Due diligence is expected of an organization in order to prevent and mitigate negative social impacts in the supply chain. These include impacts the organization either causes or contributes to, or that are directly linked to its activities, products, or services by its relationship with a supplier.

1. Management approach disclosures**2. Topic-specific disclosures**

Disclosure 414-1 New suppliers that were screened using social criteria

Disclosure 414-2 Negative social impacts in the supply chain and actions taken

GRI 415: Public Policy

GRI 415 addresses the topic of public policy. This includes an organization's participation in the development of public policy, through activities such as lobbying and making financial or in-kind contributions to political parties, politicians, or causes. While an organization can positively support the public political process and encourage the

development of public policy that benefits society at large, this can also bring risks associated with corruption, bribery, and undue influence, among others.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 415-1 Political contributions

GRI 416: Customer Health and Safety

GRI 416 addresses the topic of customer health and safety, including an organization's systematic efforts to address health and safety across the life cycle of a product or service, and its adherence to customer health and safety regulations and voluntary codes.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 416-1 Assessment of the health and safety impacts of product and service categories

Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

GRI 417: Marketing and Labeling

GRI 417 addresses the topic of product and service information and labeling and marketing communications. This includes customer access to accurate and adequate information on the positive and negative economic, environmental, and social impacts of the products and services they consume – both from a product and service labeling and a marketing communications perspective. Fair and responsible marketing communications, as well as access to information about the composition of products, and their proper use and disposal, can help customers to make informed choices.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 417-1 Requirements for product and service information and labeling

Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling

Disclosure 417-3 Incidents of non-compliance concerning marketing communications

GRI 418: Customer Privacy

GRI 418 addresses the topic of customer privacy, including losses of customer data and breaches of customer privacy. These can result from non-compliance with existing laws, regulations and/or other voluntary standards regarding the protection of customer privacy.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

GRI 419: Socioeconomic Compliance

GRI 419 addresses the topic of socioeconomic compliance. This includes an organization's overall compliance record, as well as compliance with specific laws or regulations in the social and economic area. Compliance can relate to accounting and tax fraud, corruption, bribery, competition, the provision of products and services, or labor

issues, such as workplace discrimination, among others. This includes compliance with international declarations, conventions, and treaties, as well as national, sub-national, regional, and local regulations.

1. Management approach disclosures

2. Topic-specific disclosures

Disclosure 419-1 Non-compliance with laws and regulations in the social and economic area

Indian corporate's performance dimensions towards ESG

In the earlier days, corporate success used to measure purely depending on economic objectives or financial goals such as enhancing sales turnover, increasing operating efficiency by minimizing the cost structures and profit making. In-short focused objectives were profit maximization and wealth maximization for the shareholders. Shareholders objectives had been core at corporate performance, during this landscape most of the organizations used to develop business models and performed business operations as shareholders and clients centric organizations, other stakeholder who are equality significant such as employees, vendors, business partners, government and most importantly environmental and civil society have undermined significantly.

Now the perspectives have changed dramatically, corporate performance is viewed at 360-degree dimensions by stakeholder [internal and external associated people before entering to any business negotiations in terms of ethical aspects in the operation, leadership roles, vendor relationship, employee's engagement, adherence to compliance or regulatory rules, customer satisfaction, business operation in environment consciousness, integrity and Social justice are order of the day. In this study I majorly emphasize on Environmental, Social concern and Governance [ESG] performance affects the stakeholder expectations.

As we acknowledge, the major global crises have turned up due to industry activities such as climate change, greenhouse gas emission, wealth inequality, discriminations, disparity, financial frauds and corporate scandals so on. Stakeholders are directly and indirectly impacted by corporate performance; in a way to achieving corporate objectives many times corporate leaders have failed to comply with the environmental, Social and governance standards which adversely affect the stakeholder such as environmental damage, social unrest and governance issues. These irregularities ultimately deeply disrupt stakeholder's expectations and trust on corporates. As consequences companies continuously feeling the heat of regulatory pressures and stakeholder demand for business owners to disclose non-financial metrics have been high and companies have to adopt and integrate their non-financial disclosure through sustainability reporting standards. In this tight and demanding environment, business leaders are realized that disclosure transparency is sense of accountability, responsibility and a tool to promote resilience performance, most importantly become more sustainable and contribute to a sustainable global economy

Sustainability reporting is way for companies to measure and communicate their environmental, societal and governance performances caused by every day activities and record them in an understandable manner to benefit in stakeholder decision. Sustainability reporting fundamentally help corporate to disclose non-financial disclosure in a standardized and common approach. Global Reporting Initiative [GRI]-sustainability reporting is a new standard guideline designed for corporate to adopt and practice non-financial disclosure based on topic specific, GRI majorly focused on ESG topic specific disclosure.

GRI-sustainability reporting standards are the first and most widely adopted global standard for sustainability reporting. GRI – Sustainability Reporting Standards are mechanism for establishing greater transparency and sense of accountability in business performance. These reporting practices are benefit to stakeholder for make an assessment of businesses towards how effectively business performance affecting ESG. In the practice of disclosing the sustainability information inspires accountability, help to identify and manage risk and enable organization to seize new opportunities. And also assist companies to demonstrate organization values and governance model and navigate between strategy and commitment to sustainable global economy. GRI-sustainability reporting published by many companies and organization [profit and nonprofit] of various types, sizes and sectors from all around the world, at present most of sustainability reporting published in reference to GRI guidelines. GRI-sustainability reporting can be more synonymous with other terms of non-financial reporting, Triple bottom line reporting, CSR reporting so on. Most business owners and key roles executives have acknowledged that sustainability reporting has been a core integrated process of business operations to demonstrate overall sustainable development and earn trust and respect from stakeholders.

Sustainability reporting benefiting companies in following three key ways

- **Access and Cost of capital:** Companies operating with a strong passion of social, environment and high governance practices can obtain assurance and enjoying lower cost of capital from markets. Example Infosys, ICICI, JSW, Mahindra and Mahindra sourcing cheap funds from international capital markets.
- **Increasing customer trust and building new revenue streams:** Many companies transforming their existing operations to customer centric and learning organizations in term of delivery parameters, for instances Automobile sectors started voluntarily focusing on electrified vehicle is one of notable initiative to combat against climate crisis and adopting shared value approaches to generating new revenue streams.
- **Attracting and retaining top talent to drive the business strategy to clear social purpose:** Organization are building an employees focused culture, employees are treated with great respect & open involvement approach are high priorities lead to enhance the employees engagement and morale are key magnetic forces to attracting and retaining of key talents to transform business strategy to clear social purpose.

The trend of Indian corporates integration of GRI sustainability reporting standards

Many leading Indian conglomerates initiated sustainable reporting framework way back in the year 2001. ESG performance considered as credible output and aligned with applicable standards and norms such as CSR, Good labour practices, varieties of green projects so on. Such disclosure used to demonstrate organizational commitment to sustainable development and measure to compare organization performance based on environment, social and economic dimensions.

Following report reveals that in the year 2011, 43 companies have published corporate sustainability reports published by different organizations in India. TATA (Automotive) was pioneer in sustainability reporting in India, company was initiated the sustainable performance report from 2001.

Sr. No	Organization	Sector	Starting Year
1	Mumbai International Airport Private Limited	Airport operator	2012
2	Ambuja Cements	Construction	2011
3	JSW Steel	Metals Products	2011
4	Jubilant Industries Limited	Chemicals	2011
5	Transport Corporation of India (TCI)	Logistics	2011
6	UltraTech Cement	Construction Materials	2011
7	HCC	Construction	2010
8	Jain Irrigation Systems	Agriculture	2010
9	JSW	Conglomerates	2010
10	KOEL	Energy	2010
11	Maruti-Suzuki	Automotive	2010
12	Multi Commodity Exchange of India (MCX)	Financial Services	2010

13	Oil and Natural Gas Corporation (ONGC)	Energy	2010
14	Small Industries Development Bank of India (SIDBI)	Financial Services	2010
15	Sree Santhosh Garments (SSG)	Textiles and Apparel	2010
16	Grasim Industries	Construction Materials	2009
17	Moser Baer India	Other	2009
18	V. S. Dempo & Co.	Mining	2009
19	Wipro Ltd	Computers	2009
20	ABN AMRO INDIA	Financial Services	2008
21	BPCL	Energy	2008
22	Chemplast Sanmar	Chemicals	2008
23	Dr. Reddy's Laboratories India	Healthcare Products	2008
24	Indian Oil	Energy Utilities	2008
25	Infosys Technologies India	Computers	2008
26	Larsen & Toubro	Conglomerates	2008
27	Mahindra	Conglomerates	2008
28	MSPL	Mining	2008
29	SRF	Conglomerates	2008
30	Sterlite Industries	Mining	2008
31	Tata Motors	Automotive	2008
32	Tata Tea	Food and Beverage Products	2008
33	Varroc Engineering	Equipment	2008
34	Tata Consultancy Services (TCS)	Computers	2007
35	Sesa Goa	Mining	2006
36	Shree Cement	Construction Materials	2005
37	ITC	Conglomerates	2004
38	Jubilant Life Sciences Ltd	Chemicals	2004
39	Reliance Industries Limited	Conglomerates	2004
40	Tata International	Conglomerates	2004
41	Ford India	Automotive	2002
42	Paharpur Business Centre	Commercial Services	2002
43	Tata Steel	Metals Products	2002
44	TATA	Automotive	2001

In addition to corporates sustainability initiatives to strengthen the credibility and trust to build over all sustainability in business, in the year 2009, Ministry of Corporate Affairs Government of India had launched Corporate Social Responsibility Voluntary guidelines 2009. This voluntary CSR Policy addresses six core elements in the CSR practice are Care for all Stakeholders, Ethical functioning, and Respect for Workers' Rights and Welfare, Respect for Human Rights, Respect for Environment and Activities for Social and Inclusive Development. From thereafter companies with sustainability approach in India has started accounting and then disclosing their impacts on the environment, society and governance performance. Another major change occurred as per Indian Company Act 2013 section 135 amendment great contributions and reform towards sustainability; This Act enforced companies to establish CSR Committee & administrate 2% of average profit spend on CSR initiatives. Based on these initiatives and programs on ESG, Indian companies believed that adoption of GRI sustainability reporting framework positively is equipment to exhibit sense of accountability of ESG performance and key tool to compete with global companies.

The year 2016, many changes have taken place in sustainable reporting standards, G4 standards were restructured into new GRI sustainability reporting guidelines by Global Sustainability Standards Boards [GSSB] to create a better version of G4 sustainability guidelines to assist and encourage business organizations to report non-financial matters and measures affecting by corporate performance in a systematic manner.

GRI sustainability reporting standards collaborations in Indian landscape

GRI conducting & promoting various events to impart an insightful awareness of sustainable reporting standards in region wise, GRI regional Hub south Asia region consists of India, Sri Lanka and Bangladesh's institutions and communities are contributing great extent towards sustainability development goal 2030. In the year 2017 two major events conducted by GRI regional Hub south Asia in Mumbai, some of the biggest Indian companies and conglomerate have pledged to promote high quality reporting in the region and Initiatives with respect to corporates roles discussion towards achieving Sustainable development goals 2030.

On 6th of July 2017, GRI regional Hub south Asia region conducted a capacity-building workshop in collaboration with the Bombay Stock Exchange. Many Indian corporates joined the event. ACC limited, leading Indian cement and concrete manufactures is one of the earliest adopters of the GRI standards in India, subsequently large numbers of companies affiliated to adhere GRI reporting standards such as TATA, JSW, Infosys so on and many multinational corporates operating in India as well. In the recent past various programs conducted by the GRI partners with respect to target ESG and Sustainable Development Goals 2030, as per the region wise performance and sustainable development review witnessed a significant improvement in integrating GRI standards in the reporting disclosers.

World Business Council for Sustainable Development [WBCSD] conducted a redefining value program in the India to interpret Indian company's measures, value, integrate report on ESG. The study reveals that Indian corporates adopted 31 topic specific ESG reporting provision above 60% of the Indian corporates discourse are mandatory disclosure requirement enforced by various Indian regulatory bodies. Most of the disclosures are directed to government ministries and regulatory agencies, the study also highlighted that Indian corporates reporting with 87% majorly concentrated on environment matters specifically focus towards waste, emission and pollution. Corporate Responsibility for Environment protection a chartered enforcement along with Environment Protect Act by Indian ministry of Environment, Forests and climate changes aimed at 17 most polluting sectors in India to impart guidelines on improving their environmental performance on pollution control and resource use.

Redefining value program noted that India's most significant broader approach and incorporate issues of Environment and Social sustainability as well as corporate governance. In the year 2013 The Ministry of Corporate Affairs changed its Companies Act to introduce Section 135 which mandates companies to establish corporate social responsibility committee board, develop CSR policies and monitor 2% of average profit spend on CSR policies and report of these activities in their sustainability reporting, companies are advised to target their CSR initiatives on eradicating poverty, hunger and malnutrition, improving education, promoting gender equality and female empowerment, as well as environmental sustainability. In the year 2017, Security and Exchange Board of India [SEBI] a capital market regulator has given a direction to National and Bombay Stock Exchanges for all the top 500 listed companies to produce Business Responsibility (BR) Reports & integrate with their annual reports. This regulation enforce to India's largest public companies to report against a wide and diverse set of sustainability criteria from greenhouse gas emission and sexual harassment to stakeholder engagement. The idea of this report framework is for companies to voluntarily adopt the integrated report must evidence the positive development to encourage the disclosure of non-financial information alongside financial information. Publishing such ESG

concerned information in the integrated reporting brings to the attention to shareholders to allow a wider and more sustainable value foster.

In this section of article highlighting Indian companies integrated GRI sustainable reporting standards in their reporting disclosers practices.

Infosys Limited:

Infosys Limited MNE Commercial Services India Asia

2019 - GRI - Standards 2018 - GRI - G4 2017 - GRI - G4 2016 - GRI - G4 2015 - GRI - G4 2014 - GRI - G4
 2013 - GRI - G3.1 2012 - GRI - G3.1 2011 - GRI - G3 2010 - GRI - G3 2009 - GRI - G3 2008 - GRI - G3

Infosys Sustainability Report 2019-20

Infosys is a global leader in next-generation digital services and consulting. We enable clients, the world over, to navigate their digital transformation journey.

This is our 13th Sustainability Report. It is organized around our most material topics, depicting the role we play in society. It provides detailed information on the practices we follow as a responsible business, a partner to our clients, a people company, an environmental steward, a corporate citizen and an ethically strong organization.

About the report
 This report has been prepared in accordance with the GRI Standards (Comprehensive) option.
 The reporting scope and boundary for our disclosures, unless otherwise stated, covers the operations of Infosys Limited and its subsidiaries. Since we are an information technology and consulting company, our solutions and services rely more on intellectual assets than on physical assets. Our supply chain interactions are primarily with our suppliers for the procurement of goods and services to support our operations.

Our reporting suite
 Our Sustainability Report is part of a comprehensive suite of publications across economic, social and environmental parameters that provide transparency and information to all our stakeholders.
 The sustainability disclosures contained in this report are to be read in conjunction with our Annual Report 2019-20, available on our website. The Infosys Annual Report provides information on our business strategy and financial performance and a summary of our business responsibility.

Infosys Sustainability Report 2019-20

HOW TO NAVIGATE THE REPORT
 This is the navigation bar. You can use it to switch to different chapters within a section or to a different section altogether. A bold green color will highlight the chapter that you are currently in. You can also directly access the chapters from this Contents page. More information in some cases is provided by way of hyperlinks within the text. Alternatively, a Read more symbol will guide you to the specific links.

In this report
 We set out to explain what being Live means for Infosys in the context of our sustainability strategy and record the progress made in fiscal 2020 against the same.

Contents

01 Being a Live Enterprise	04 Being a people company	07 Being an ethically strong organization
Introduction 05	Our culture and ethos 45	Carbon offsets in the community 75
Understanding Live Enterprise 06	Employee motivation and empowerment 47	Green buildings 77
Responding to COVID-19 07	Our global employees 51	Water management 79
Operational footprint 09	Equal opportunities and equal treatment 52	Waste to resource 81
Awards and accolades 11	Occupational health and safety 55	Environmental impact of our operations 82
Legacy and impact 13	Employer of choice 57	
Corporate strategy 16	05 Being a corporate citizen	08 Annexures
	Foundation-led projects 60	Annexure 1 (Reporting boundary) 90
02 Being a responsible business	Organization-led projects 63	Annexure 2 (Key performance indicators) 91
Sustainability strategy 18	Employee-led projects 64	Annexure 3 (Data computational methods) 97
Stakeholder engagement 19	06 Being an environmental steward	Annexure 4 (GRI content index) 100
Priorities 21	Champion for the environment 68	Annexure 5 (Independent assurance statement) 104
Sustainability Goals 2020: In review 25	Climate change 69	
	Energy efficiency 72	
03 Being a partner to clients	Renewable energy 74	
Client focus 28		
Client engagement 30		
Privacy protection 32		
Information management 33		
Technology as a driver of change 35		

SUSTAINABLE DEVELOPMENT GOALS
 Mapping with UN SDGs

Click here to download

Mahindra & Mahindra

Mahindra & Mahindra Limited Large Automotive India Asia

2019 - GRI - Standards 2018 - GRI - Standards 2017 - GRI - G4 2016 - GRI - G4
 2015 - GRI - G3.1 2014 - GRI - G3.1 2013 - GRI - G3.1 2012 - GRI - G3.1
 2011 - GRI - G3 2010 - GRI - G3 2009 - GRI - G3 2008 - GRI - G3

Team Mahindra is playing its part. New Age businesses focussing on sustainability such as solar power and electric vehicles are an important part of our business portfolio. Our EVs extend across the spectrum, from the affordable e2o to the Pinfarina Battista, which is an amalgamation of luxury, speed and sustainability. We aim to practice 'Alternativism' in every way we can, by eliminating the construct that sustainability must be accompanied by compromise.

In this regard, our efforts on the product front are visible and well recognised. Sustainable processes however, are less visible to the world at large. Through this report I am proud to share that even on the process front, team Mahindra is setting new benchmarks in sustainability. Here are some highlights.

PLANET

In line with the Paris Agreement goal of limiting global warming to less than 2°C above pre-industrial levels, we are taking on aggressive carbon footprint reduction targets and are committed to be Carbon Neutral as a Group by 2040. **20 Mahindra companies have already signed the Science Based Targets Initiative (SBTI) in FY 2019.**

During the reporting period, we also achieved our target of reducing specific emissions by 25% over the 2016 baseline. We also increased our total renewable energy consumption by 76% as compared to last year.

Our water recharge capacity increased from 0.0322 million m³ last year, to approximately 0.10 million m³ in FY 2018-19. AD and FES recycled and reused 30% and 40% of their water respectively.

PEOPLE

We have always encouraged our people to challenge conventional constructs and embrace innovative thinking to drive sustainability and deliver value. This steadfast focus on giving employees the freedom to innovate, and the opportunities to learn and grow, earned us the 13th rank in the 'Best Companies to Work for in India 2019' by Business Today.

The year also saw the formation of Group and Sector-level Diversity Councils, and the launch of a Women Leaders Programme (WLP) to enhance gender diversity in our workforce and build a robust pipeline of mid-level women leaders across the Group.

We work to empower not only our employees, but also local communities. Our CSR contributions stood at INR 93.50 crore in

PROFIT

Despite the slowing down of domestic economic activity through the year and the auto sector facing significant headwinds, we recorded an increase in revenue from operations as well as profits, before and after expenses.

In fact, in this financial year, we not only reported the highest ever domestic automotive volumes, but also the highest ever domestic tractor volumes and the highest ever exports from automotive sector.

We are well poised to meet the BSVI deadline of April 01, 2020 as well as the growth in demand for EVs, with suitable products in all segments including 3-wheelers, passenger cars and commercial vehicles.

Triple Bottom-line Performance

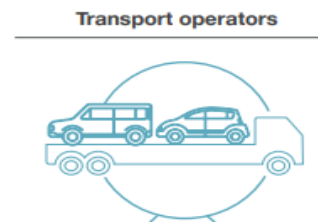
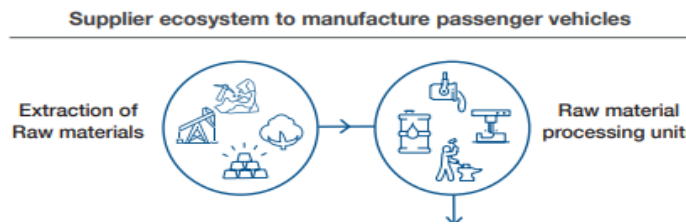
ECONOMIC PERFORMANCE

Economic value generated for the stakeholders and the economy: The Company creates a multiplier effect on the economy, thereby generating millions of direct and indirect employment opportunities.



Car manufacturing has significant interlinkages with industries involved in the primary, secondary and tertiary economic activities, creating livelihood opportunities for millions and making the sector one of the biggest employment generators in the country. The Company buys over 95% of its components (by value) from suppliers with manufacturing plant in India, making MSIL a significant contributor to local employment and an epitome of the 'Make in India' initiative of the Government of India.

Transporters form an important link in the value chain by providing the outbound logistics. This generates broad-based employment for drivers, cleaners, motels, transport owners and their staff. Transportation of cars also generates demand for commercial vehicles.



Maruti Suzuki India Ltd

Maruti Suzuki Large Automotive Asia
India Ltd.

- 2019 - Non - GRI
- 2018 - GRI - Standards
- 2017 - GRI - G4
- 2016 - GRI - G4
- 2015 - GRI - G4
- 2014 - GRI - G4
- 2013 - GRI - G3.1
- 2012 - GRI - G3.1
- 2011 - GRI - G3
- 2010 - GRI - G3
- 2009 - GRI - G3



CORPORATE OVERVIEW		2-23	STATUTORY REPORTS		78-149
Company Profile		4	Board's Report		80
Product Portfolio		8	Corporate Governance Report		119
Performance Highlights 2018-19		10	Management Discussion & Analysis		136
Awards and Accolades		12	Business Responsibility Report		146
Key Figures		14			
Message from the Chairman		16			
Message from the Managing Director & CEO		18			
Board of Directors		20			
Executive Management Team		22			
VALUE CREATION APPROACH		24-39	FINANCIAL STATEMENTS		150-292
Value Creation Process		26	Standalone Financial Statements		152
External Environment		28	Consolidated Financial Statements		220
Stakeholder Engagement		32			
Material Topics		34			
Risk Management		38			
Way Forward		39			
SUSTAINABILITY PERFORMANCE		40-77			
Governance Mechanism		42			
Product Innovation and Stewardship		45			
Customer Engagement and Support		51			
Capacity Building of Value Chain Partners		53			
People Practices		57			
Resource Use and Management		63			
Corporate Social Responsibility		68			
GRI Content Index		71			
Alignment with UNGC Principles		73			
Independent Assurance Statement		74			

JSW Steel Limited

JSW Steel Limited Large Metals Products  Asia

2019 - GRI - Standards	2019 - GRI - Standards	2018 - GRI - Standards	2017 - Non - GRI	2017 - GRI - G4
2017 - Non - GRI	2016 - GRI - G4	2016 - GRI - G4	2015 - GRI - G4	2015 - GRI - G3.1
2014 - GRI - G4	2013 - GRI - G3.1	2012 - GRI - G3.1	2011 - GRI - G3	2010 - GRI - G3
2005 - GRI - G3	2004 - Citing - GRI			2006 - GRI - G3

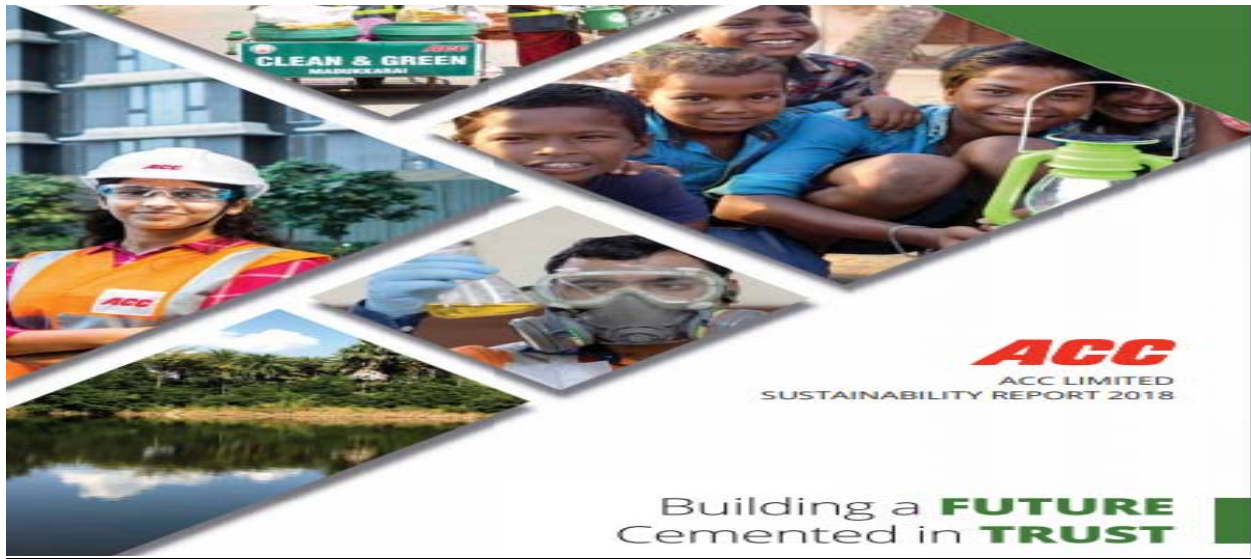


Index		
02	About the report	40
06	Capital-wise highlights FY 2018-19	40
08	Corporate overview	44
10	Geographic presence	46
12	Product portfolio	
14	Landmark projects	
16	Message from the Chairman and Managing Director	
18	Key performance indicators	
20	Value chain	
22	Opportunities and challenges	
24	Business model	
26	Strategy and enablers	
36	Trade-offs	
	Stakeholder engagement and materiality	
	Risk management	
	Governance	
	Key priority areas	
	54 Capacity building	
	62 Capability building	
	70 Cost leadership & financial discipline	
	74 Customer centricity	
	78 Climate change	
	82 Conserving resources	
	86 Community development	
	Assurance statement	91
	Business responsibility report	94
	SDG mapping	99
	GRI content index	100
	Statutory reports	
	103 Management discussion and analysis	
	150 Directors' report	
	200 Corporate governance report	
	Financial statements	
	229 Standalone financial statements	
	314 Consolidated financial statements	

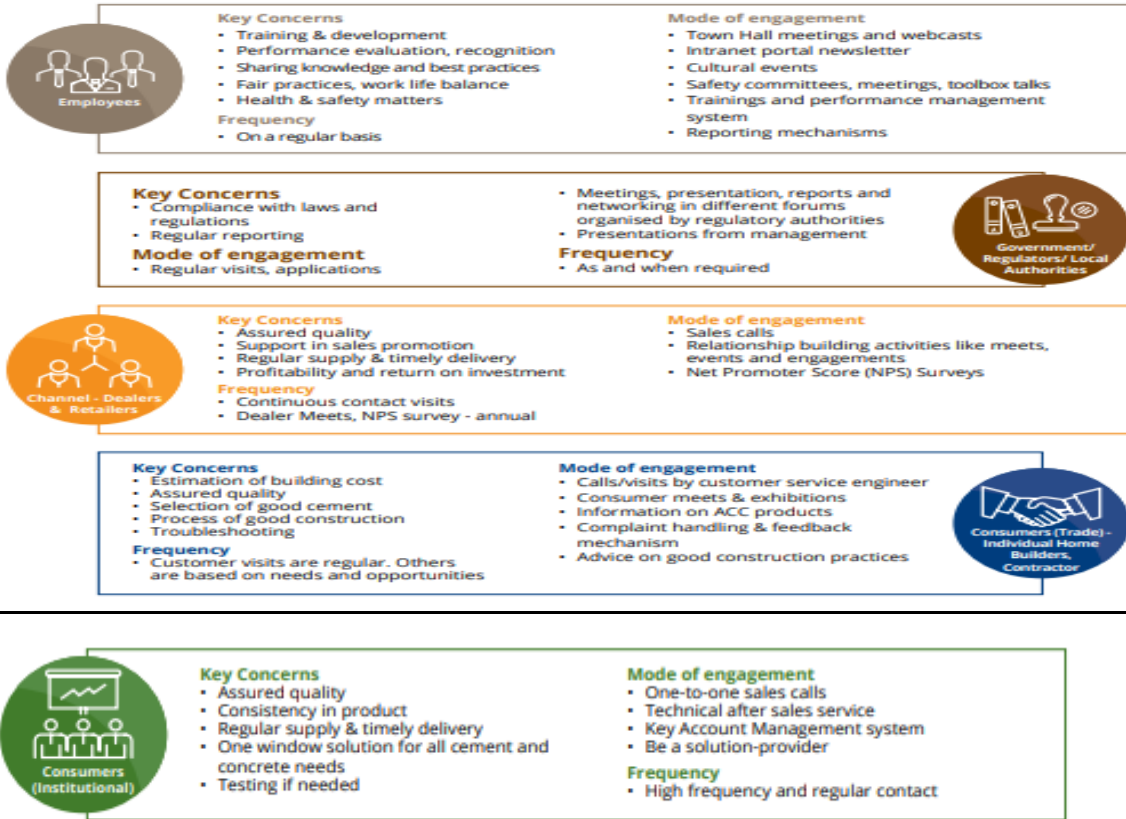
Corporate overview	Page 8-9	Message from the CMD	Page 16-18

ACC Limited

ACC Limited	Large	Construction Materials		Asia	2018 - GRI - Standards 2015 - GRI - G4 2014 - GRI - G4 2009 - GRI - G3 2017 - GRI - Standards 2013 - GRI - G3.1 2008 - GRI - G3 2017 - Non - GRI 2012 - GRI - G3.1 2016 - GRI - G4 2011 - Citing - GRI
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Stakeholder Engagement



Conclusion

In today's contemporary corporate scenario, the business owners and leaders realized that, stakeholders are well aware and deeply concerned of the impacts caused by the companies can have on today's most critical environmental, social and governance performance, now it is highly challenges for companies to branding themselves as sustainable companies become more important and they must begin to address these issues through sustainability programs. Corporate leaders experiencing sustainability reporting be it GRI standards or Tipple bottom line are not perceived as challenges rather it has been considered as an opportunity to showcase organization core values, promote transparency and accountability towards addressing stakeholder's concerns. Many analysts opinioned that 90% of business leaders experienced internal and external benefits of being sustainable and demonstrate that sustainable business operations are fundamental to success. Ultimately GRI sustainability reporting standards practice redefine the business models for social and environmental purpose, transforming the way business operates and report their ongoing non-financial incidents, measures and coping mechanisms built to mitigate the risk factors towards entire stakeholder's group. I am certain sure, if companies perform their functions with ESG consciousness surely boost the stakeholder's engagement which leads to build sustainable competitive advantage in the market, with this vision of performance greatly contribute to achieving UN-sustainable development goal 2030.

Acknowledgement

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