

**Company Name** Mahindra & Mahindra  
**Industry** Automobiles  
**Overall Score (\*)** 6.7 out of 100

Theme Score	Out of	For Theme
1.4	10	A. Governance and Policies
1.4	25	B. Embedding Respect and Human Rights Due Diligence
1.3	15	C. Remedies and Grievance Mechanisms
0.7	20	D. Performance: Company Human Rights Practices
1.3	20	E. Performance: Responses to Serious Allegations
0.7	10	F. Transparency

(\*) While other sectors are being measured against a reduced set of CHRB Core UNGP Indicators this year the Automotive Manufacturing sector is being measured against the full CHRB Methodology as it is the first year that the sector has been analysed.

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2020 Methodology document. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

## Detailed assessment

### A. Governance and Policies (10% of Total)

#### A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: UNGC principles 1 &amp; 2: The Company states that it adheres to UNGC Principle 1, Principle 2 and Principle 10 on Human Rights. The Company became a signatory to UNGC from 2001. [Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: UNGPs</li> <li>Not met: OECD</li> </ul>
A.1.2	Commitment to respect the human rights of workers	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: UNGC principles 3-6: The Company is a signatory to UNGC from 2001. [UN Global Compact: <a href="http://unglobalcompact.org">unglobalcompact.org</a>]</li> <li>Not met: Explicitly list ALL four ILO for MO suppliers: The Company states that its supplier shall not hire any person less than 18 years of age and shall not use involuntary labour of any kind, including forced prison labour, debt bondage or forced labour. It also states that its suppliers shall provide equal opportunities to all its employees and all qualified applicants for employments. No evidence found regarding requirements to collective bargaining and freedom of association. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Explicit commitment to All four ILO Core: The Company states that it prohibits any discrimination, the use of forced labour and forced labour. No commitment found to collective bargaining and freedom of association. [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a> &amp; Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Met: Respect H&amp;S of workers: The Company states that 'We value each individual as an important asset of the organisation and are committed to high standards of safety and protection.' [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Met: H&amp;S applies to MO suppliers: The Company states that its supplier shall strive to provide a safe and healthy working environment and comply with all applicable laws regarding working conditions. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Not met: Working hours for workers</li> <li>• Not met: Working hours for MO suppliers: The Company states that its suppliers shall follow all applicable laws regarding working hours, wages and overtime pay. Workers shall be paid at least the minimum legal wage. No evidence found, however, regarding requirement to respect international standards on working hours, or requiring a maximum regular working week of 48 hours and minimum breaks. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul>
A.1.3.MO.a	Commitment to responsible sourcing of minerals	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Responsible mineral sourcing in conflict areas</li> <li>• Not met: Based on OECD Guidance</li> <li>• Not met: Requires responsible mineral sourcing from suppliers</li> <li>• Not met: Requires suppliers to follow the OECD Guidance</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Responsible conflict mineral sourcing covers all minerals</li> <li>• Not met: Suppliers expected to make similar requirements of their suppliers</li> </ul>
A.1.3.MO.b	Commitment to respect human rights particularly relevant to the industry (ICT)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Women's Rights</li> <li>• Not met: Children's Rights: The Company states that it strictly prohibits child labour. No further evidence found, including children's rights. [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Not met: Migrant worker's rights</li> <li>• Not met: Expecting suppliers to respect these rights: The Company only states that its supplier shall not hire any person less than 18 years of age. No further evidence found, including children's rights, migrant or women. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: CEDAW/Women's Empowerment Principles</li> <li>• Not met: Child Rights Convention/Business principles</li> <li>• Not met: Convention on migrant workers</li> <li>• Met: Respecting the right to water: The Company states that it tries to ensure availability and sustainable management of water and sanitation for all. With the increasing awareness for sanitation, Mahindra supports this cause and aims to contribute towards creating hygienic surroundings by following steps: in partnership with Mumbai First, colour fest was conducted at 36 railway station across Mumbai, which involved artistic painting of walls with a theme; toilets were constructed in 15 schools of Sindhudurg; installation of public lavatories, dustbins, and Swachh Bharat signage's across Mohali, in collaboration with the Mohali Municipal Corporation. Besides, it also has policy in water usage, recycling, and wastewater management. [SDG Report, 2020: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Not met: Expecting suppliers to respect these rights</li> </ul>
A.1.4	Commitment to engage with stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Commits to stakeholder engagement: The Company states that 'At Mahindra, stakeholder engagement is more than just getting feedback from our stakeholders. We seek to collaborate with them and jointly work together in finding solutions, whether they are our customers, investors, dealers, suppliers, employees or the local communities.' However, a statement of policy committing it to engage with its potentially and actually affected stakeholders was not found. [Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>• Not met: Regular stakeholder engagement</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Commits to engage stakeholders in design</li> <li>• Not met: Regular stakeholder design engagement</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.5	Commitment to remedy	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Commits to remedy Score 2 • Not met: Not obstructing access to other remedies • Not met: Collaborating with other remedy initiatives • Not met: Work with MO suppliers to remedy impacts
A.1.6	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Zero tolerance attacks on HRs Defenders (HRDs) Score 2 • Not met: Expects MO suppliers to reflect company HRD commitments

## A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	The individual elements of the assessment are met or not as follows: Score 1 • Met: CEO or Board approves policy: The Code of Conduct is prefaced by the Chairman & Managing Director. It includes commitments to equal opportunity, respecting diversity and human rights. [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a> ] • Not met: Board level oversight for HRs Score 2 • Not met: Speeches/letters by Board members or CEO
A.2.2	Board discussions	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Board/Committee review of salient HRs • Not met: Examples or trends re HR discussion Score 2 • Not met: Both examples and process
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Incentives for at least one board member • Not met: At least one key MO HR risk, beyond employee H&S Score 2 • Not met: Performance criteria made public

## B. Embedding Respect and Human Rights Due Diligence (25% of Total)

### B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0	The individual elements of the assessment are met or not as follows: Score 1 • Met: Commits to ILO core conventions: see A.1.2. The Company is signatory to the UN Global Compact. [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a> & UN Global Compact: <a href="http://unglobalcompact.org">unglobalcompact.org</a> ] • Not met: Senior responsibility for HR Score 2 • Not met: Day-to-day responsibility • Not met: Day-to-day responsibility for MO in supply chain
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: Senior manager incentives for human rights • Not met: At least one key MO HR risk, beyond employee H&S Score 2 • Not met: Performance criteria made public
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 • Not met: HR risks is integrated as part of enterprise risk system: The Company states that it also has in place, a comprehensive risk management system that takes into account any risks for Human Rights violation. All sites under the scope of this report have been covered through a human right assessment, as part of our annual sustainability assessment process. However, no further details found, including whether these assessments are included within Company's general enterprise risk management system. [Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a> ] Score 2 • Not met: Audit Ctte or independent risk assessment

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: Commits to ILO core conventions: See A.1.2. The Company is signatory to the UNGC. [UN Global Compact: <a href="http://unglobalcompact.org">unglobalcompact.org</a>]</li> <li>Not met: Communicates its policy to all workers in own operations</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Commits to all 4 ILO core conventions</li> <li>Not met: Communication of policy commitments to stakeholder</li> <li>Not met: How policy commitments are made accessible to audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Commits to all 4 ILO core conventions for suppliers</li> <li>Not met: Communicating policy down the whole MO supply chain</li> <li>Not met: Requiring MO suppliers to communicate policy down the chain</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Met: How HR commitments made binding/contractual: The Company states that human rights issues are a part of the supplier selection process and are also included in the contracts drawn up with suppliers. [Annual Integrated Report 2019, 2019: <a href="http://s3-us-west-2.amazonaws.com">s3-us-west-2.amazonaws.com</a>]</li> <li>Not met: Including on MO suppliers</li> </ul>
B.1.5	Training on Human Rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Scores at least 1 on A.1.2</li> <li>Not met: Trains all workers on HR policy commitments</li> <li>Not met: Trains relevant MO managers including procurement</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Score of 2 on A.1.2</li> <li>Not met: Both requirements under score 1 met</li> </ul>
B.1.6	Monitoring and corrective actions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Scores at least 1 on A.1.2</li> <li>Not met: Monitoring implementation of HR policy commitments</li> <li>Met: Monitoring MO suppliers: The Company indicates that 'while suppliers are expected to self-monitor and demonstrate their compliance with this Code, Suppliers shall allow M&amp;M to audit or inspect Suppliers' facilities to confirm their compliance when requested by M&amp;M with reasonable notice'. The Code includes human right requirements. It reports that 'onsite assessment of suppliers' sustainability by CDMM &amp; SCM was conducted, which covered safety, environment, human rights and compliance. In the reporting year, 72 assessments were done'. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a> &amp; Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Score of 2 on A.1.2</li> <li>Not met: Describes corrective action process</li> <li>Not met: Example of corrective action</li> <li>Not met: Discloses % of MO supply chain monitored</li> </ul>
B.1.7	Engaging business relationships	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: HR affects MO selection of suppliers: The Company informs that 'our Policy on Human Rights extends to those who we partner with, such as suppliers and contractors. Human Rights issues are a part of the selection process and the contractual agreement'. [Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>Not met: HR affects on-going MO supplier relationships</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirement under score 1 met</li> <li>Not met: Working with MO suppliers to improve performance</li> </ul>
B.1.8	Approach to engagement with potentially affected stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Stakeholder process or systems</li> <li>Not met: Frequency and triggers for engagement</li> <li>Not met: Workers in MO SC engaged</li> <li>Not met: Communities in the MO SC engaged</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Analysis of stakeholder views and company's actions on them</li> </ul>

## B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying: Processes and triggers for identifying human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Identifying risks in own operations: The Company informs that it does 'not conduct a separate Human Rights assessment, it is a part of our annual sustainability assessment process'. No evidence about a description of its process to identify its human rights risks and impacts was found. [Sustainability Report FY 2018-19, 2019: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>Not met: Identifying risks in MO suppliers</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Ongoing global risk identification</li> <li>Not met: In consultation with stakeholders</li> <li>Not met: In consultation with HR experts</li> <li>Not met: Triggered by new circumstances</li> </ul>
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Salient risk assessment (and context)</li> <li>Not met: Public disclosure of salient risks</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirements under score 1 met</li> </ul>
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Action Plans to mitigate risks</li> <li>Not met: Including in MO supply chain</li> <li>Not met: Example of Actions decided</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirements under score 1 met</li> </ul>
B.2.4	Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: System to check if Actions are effective</li> <li>Not met: Lessons learnt from checking effectiveness</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirement under score 1 met</li> </ul>
B.2.5	Communicating : Accounting for how human rights impacts are addressed	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Comms plan re identifying risks</li> <li>Not met: Comms plan re assessing risks</li> <li>Not met: Comms plan re action plans for risks</li> <li>Not met: Comms plan re reviewing action plans</li> <li>Not met: Including MO suppliers</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Responding to affected stakeholders concerns</li> <li>Not met: Ensuring affected stakeholders can access communications</li> </ul>

## C. Remedies and Grievance Mechanisms (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: Channel accessible to all workers: The Company reports that 'The Vigil Mechanism as envisaged in the Act and the Rules prescribed thereunder and the Listing Regulations is implemented through the Whistleblower Policy. This Policy provides for adequate safeguards against victimisation of persons who use such mechanism and make provision for direct access to the Chairperson of the Audit Committee.' [Whistleblower Policy, 01/06/2017: <a href="http://mahindra.com">mahindra.com</a> &amp; Annual Integrated Report 2019, 2019: <a href="http://s3-us-west-2.amazonaws.com">s3-us-west-2.amazonaws.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Number grievances filed, addressed or resolved: The Company reports that in order to address the Human Rights violation in specific for blue collared workmen (Permanent &amp; Flexible workforce), a Grievance Register has been kept at Time Office to raise concerns. However, no complaints have been received or reported for the reporting year. No further evidence found. [Annual Integrated Report 2019, 2019: <a href="https://s3-us-west-2.amazonaws.com">s3-us-west-2.amazonaws.com</a>]</li> <li>• Not met: Channel is available in all appropriate languages</li> <li>• Not met: Expect MO supplier to have equivalent grievance systems</li> <li>• Not met: Opens own system to MO supplier workers</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Grievance mechanism for community</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Describes accessibility and local languages</li> <li>• Not met: Expects MO supplier to have community grievance systems</li> <li>• Not met: MO supplier communities use global system</li> </ul>
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Engages users to create or assess system</li> <li>• Not met: Example of how they do this</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Engages with users on system performance</li> <li>• Not met: Provides user engagement example on performance</li> <li>• Not met: MO suppliers consult users in creation or assessment</li> </ul>
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Response timescales</li> <li>• Not met: How complainants will be informed</li> <li>• Not met: Who is handling the complaint</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Escalation to senior/independent level</li> </ul>
C.5	Commitment to non-retaliation over complaints or concerns made	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public statement prohibiting retaliation: The Company states that it does not tolerate any form of retaliation against any person who reports a suspected violation in good faith. In addition, no one who participates or cooperates honestly and completely in our Company's investigation will be subjected to retaliation for doing so. [Code of Conduct, 2018: <a href="https://mahindra.com">mahindra.com</a>]</li> <li>• Not met: Practical measures to prevent retaliation: The Company states that 'Anyone who retaliates against a person for making a good faith report or for participating in the investigation of a report, as described above, will be subject to disciplinary action'. However, no evidence found of code of conduct training (or other measures to prevent retaliation). [Code of Conduct, 2018: <a href="https://mahindra.com">mahindra.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Has not retaliated in practice</li> <li>• Not met: Expects MO suppliers to prohibit retaliation</li> </ul>
C.6	Company involvement with State-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Won't impede state based mechanisms</li> <li>• Not met: Complainants not asked to waive rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Will work with state based or non judicial mechanisms</li> <li>• Not met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Describes how remedy has been provided</li> <li>• Not met: Says how it would remedy key sector risks</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Changes introduced to stop repetition</li> <li>• Not met: Approach to learning from incident to prevent future impacts</li> <li>• Not met: Evaluation of the channel/mechanism</li> </ul>



## D. Performance: Company Human Rights Practices (20% of Total)

### D.5 Automotive Manufacturing

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.1.a	Living wage (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Living wage target timeframe</li> <li>Not met: Describes how living wage determined</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Achieved payment of living wage</li> <li>Not met: Regularly review definition of living wage with unions</li> </ul>
D.5.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Living wage in supplier code or contracts: The Company states that suppliers shall follow all applicable laws regarding working hours, wages and overtime pay. Workers shall be paid at least the minimum legal wage. However, no evidence found regarding living wage. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Improving living wage practices of suppliers</li> <li>Not met: Both requirements under score 1 met</li> <li>Not met: Provide analysis of trends demonstrating progress</li> </ul>
D.5.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Avoids business model pressure on HRs</li> <li>Not met: Positive incentives to respect human rights</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirements under score 1 met</li> </ul>
D.5.3	Mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Identifies suppliers back to product source</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Discloses significant parts of supply chain and why</li> </ul>
D.5.4.a	Prohibition on child labour: Age verification and corrective actions (in own production or manufacturing operations)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: Does not use child labour: The Company states that it strictly prohibits forced labour and child labour. [Code of Conduct, 2018: <a href="http://mahindra.com">mahindra.com</a>]</li> <li>Not met: Age verification of job applicants and workers</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Remediation if children identified</li> </ul>
D.5.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Child Labour rules in codes or contracts: The Company states that the supplier shall not hire any person less than 18 years of age. Suppliers shall not use involuntary labour of any kind, including forced prison labour, debt bondage or forced labour. Suppliers shall maintain official documentation that verifies a worker's date of birth, employment and training history. The Company reserves the right to review this information whenever required. No evidence found of requirement to have specific remediation programmes in place in case child labour is found. [Supplier Code of Conduct, 07/2019: <a href="http://mahindra.com">mahindra.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: How working with suppliers on child labour</li> <li>Not met: Both requirements under score 1 met</li> <li>Not met: Provide analysis of trends demonstrating progress</li> </ul>
D.5.5.a	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Pays workers in full and on time</li> <li>Not met: Payslips show any legitimate deductions</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Debt and fees rules in codes or contracts</li> <li>• Not met: How working with suppliers on debt &amp; fees</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.5.5.c	Prohibition on forced labour: Restrictions on workers (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Does not retain documents or restrict movement</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: How sure about agencies or brokers</li> </ul>
D.5.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Free movement rules in codes or contracts</li> <li>• Not met: How these practices are implemented and monitored for agencies, labour brokers or recruiters</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.5.6.a	Freedom of association and collective bargaining (in own production or manufacturing operations)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Commits not to interfere with union rights and collective bargaining and prohibits intimidation and retaliation</li> <li>• Met: Discloses % covered by collective bargaining: The Company reports that it has 84% unionised permanent workforce. Contract employees unionised represent 52% of total contract employees. [Annual Integrated Report 2019, 2019: <a href="#">s3-us-west-2.amazonaws.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Both requirement under score 1 met</li> </ul>
D.5.6.b	Freedom of association and collective bargaining (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: FoA &amp; CB rules in codes or contracts: The Company only states that it respects employees' right to freedom of speech and provides safe and humane working conditions. It does not have requirement on collective bargaining. [Code of Conduct, 2018: <a href="#">mahindra.com</a> &amp; Supplier Code of Conduct, 07/2019: <a href="#">mahindra.com</a>]</li> </ul> <ul style="list-style-type: none"> <li>• Not met: How working with suppliers on FoA and CB</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>
D.5.7.a	Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Injury Rate disclosures</li> <li>• Not met: Lost days or near miss disclosure</li> <li>• Not met: Fatalities disclosures</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Set targets for H&amp;S performance</li> <li>• Not met: Met targets or explains why not</li> </ul>
D.5.7.b	Health and safety: Fatalities, lost days, injury rates (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Sets out clear Health and Safety requirements</li> <li>• Not met: Injury rate disclosures</li> <li>• Not met: Lost days or near miss disclosures</li> <li>• Not met: Fatalities disclosures</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: How working with suppliers on H&amp;S</li> <li>• Not met: Provide analysis of trends in progress made</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.8.a	Women's rights (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Process to stop harassment and violence: The Company states that 'The Company sets a standard of 'zero tolerance' for harassment. We are all responsible for ensuring that we avoid actions or behaviour that are, or could be, viewed as harassment.' However, it has not explicitly mentioned harassment against women, including actions to stop it. [Code of Conduct, 2018: <a href="#">mahindra.com</a>]</li> <li>Not met: Working conditions take account of gender</li> <li>Not met: Equality of opportunity at all levels</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Meets all of the requirements under score 1</li> </ul>
D.5.8.b	Women's rights (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Women's rights in codes or contracts</li> <li>Not met: How working with suppliers on women's rights</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirement under score 1 met</li> <li>Not met: Provide analysis of trends in progress made</li> </ul>
D.5.9.a	Working hours (in own production or manufacturing operations)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Respects max hours, min breaks and rest periods in its own operations</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: How it implements and checks this</li> </ul>
D.5.9.b	Working hours (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Working hours in codes or contracts</li> <li>Not met: How working with suppliers on working hours: The Company states that suppliers shall follow all applicable laws regarding working hour, wages and overtime pay. However, the Company has not described that how it works with suppliers to improve their practices in relation to working hours. [Supplier Code of Conduct, 07/2019: <a href="#">mahindra.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Both requirements under score 1 met</li> <li>Not met: Provide analysis of trends in progress made</li> </ul>
D.5.10.a	Responsible Mineral Sourcing: Arrangements with Suppliers and Smelters/Refiners in the Mineral Resource Supply Chains	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Due diligence in accordance with OECD Guidance in supplier contracts</li> <li>Not met: Works with smelters/refiners and suppliers to build capacity</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Contractual requirement to disclosure smelter/refiner information</li> <li>Not met: Contractual requirement covers all minerals</li> </ul>
D.5.10.b	Responsible Mineral Sourcing: Risk Identification in Mineral Supply Chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Risk identification and disclosure in line with OECD Guidance</li> <li>Not met: Identification of smelter/refiners and OECD Guidance</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Discloses smelters/refiners judged in line with OECD Guidance</li> <li>Not met: Risk identification and disclosure covers all minerals</li> </ul>
D.5.10.c	Responsible Mineral Sourcing: Risk Management in the Mineral Supply Chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Describes mineral risk management plan for supply chain</li> <li>Not met: Monitoring, tracking and whether better risk prevention/mitigation over time</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Not met: Disclose better risk prevention/mitigation over time</li> <li>Not met: Suppliers and stakeholders engaged in risk management strategy</li> <li>Not met: Risk management and response processes cover all minerals</li> </ul>
D.5.11	Responsible Materials Sourcing	[SD.5.10]	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not met: Due diligence for raw materials in supplier code/contracts</li> <li>Not met: Works with suppliers to build capacity in risk assessment and due diligence</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> <li>• Not met: Meets all requirements under score 1</li> <li>• Not met: Identify the sources of high-risk raw materials in its supply chain</li> </ul>

### E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 5.38 out of 80 points scored in themes A-D & F has been applied to produce a score of 1.34 out of 20 points for theme E.

### F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	0.73 out of 4	Out of a total of 60 indicators assessed under sections A-D of the benchmark, Mahindra & Mahindra made data public that met one or more elements of the methodology in 11 cases, leading to a disclosure score of 0.73 out of 4 points.
F.2	Recognised Reporting Initiatives	0 out of 2	The individual elements of the assessment are met or not as follows: Score 2 <ul style="list-style-type: none"> <li>• Not met: Company reports on GRI</li> <li>• Not met: Company reports on SASB</li> <li>• Not met: Company reports on UNGPRF</li> </ul>
F.3	Key, High Quality Disclosures	0 out of 4	Mahindra & Mahindra met 0 of the 10 thresholds listed below and therefore gets 0 out of 4 points for the high quality disclosure indicator. Specificity and use of concrete examples <ul style="list-style-type: none"> <li>• Not met: Score 2 for A.2.2 : Board discussions</li> <li>• Not met: Score 2 for B.1.6 : Monitoring and corrective actions</li> <li>• Not met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers</li> <li>• Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s)</li> </ul> Discussing challenges openly <ul style="list-style-type: none"> <li>• Not met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts</li> <li>• Not met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned</li> </ul> Demonstrating a forward focus <ul style="list-style-type: none"> <li>• Not met: Score 2 for A.2.3 : Incentives and performance management</li> <li>• Not met: Score 2 for B.1.2 : Incentives and performance management</li> <li>• Not met: Score 1 for D.5.1.a: Living wage (in own production or manufacturing operations)</li> <li>• Not met: Score 2 for D.5.7.a: Health and safety: Fatalities, lost days, injury rates (in own production of manufacturing operations)</li> </ul>

#### Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of WBA, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers and employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHRB appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with Dutch law and shall be subject to the exclusive jurisdiction of the Courts of Amsterdam.

As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

#### COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit [creativecommons.org](https://creativecommons.org)