

Company Name Mahindra and Mahindra
Industry Automotive (Own Operations and Supply Chain)
Overall Score 12.6 out of 100

Theme Score	Out of	For Theme
1.4	10	A. Governance and Policies
2.0	25	B. Embedding Respect and Human Rights Due Diligence
4.0	20	C. Remedies and Grievance Mechanisms
2.7	25	D. Performance: Company Human Rights Practices
2.5	20	E. Performance: Responses to Serious Allegations

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 2022 Methodology document for the sector concerned. 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"> Met: General HRs commitment: The Business Responsibility Policy indicates that 'our Business Practices would therefore be governed by the following guiding principles': 'Principle 5: To respect and promote human rights by; understanding the human rights principles embedded in the Constitution of India, national laws and policies and the content of international Bill of Rights, as well as acknowledging that, human rights are inherent, universal, indivisible and interdependent in nature'. [Code of Conduct, 2018: mahindra.com] & [Business Responsibility Policy, 03/2018: mahindra.com] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to the UNGPs Not Met: Commitment to the OECD Guidelines for Multinational Enterprises
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: See Below. The Company explicitly commits to each ILO core area. [Business Responsibility Policy, 03/2018: mahindra.com] Met: Company has an explicit commitment to All four ILO Core: The Section 'Policy Statements' of the Company's Business responsibility policy states that 'Our Business practices would therefore be governed by the following guiding principles' [...] 'Principle 3: To promote the wellbeing of all employees by; respecting the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms. Ensuring equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation. Ensuring that

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			<p>there is no deployment of child labor, forced labour or any form of involuntary labour, paid or unpaid'. [Business Responsibility Policy, 03/2018: mahindra.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: It states that 'Suppliers shall support and respect the protection of internationally proclaimed human rights and make sure their company is not complicit in human rights abuses'. See below specific requirements for suppliers in all ILO core areas. [Supplier Code of Conduct 2021, 02/2021: mahindra.com] • Met: Company explicitly list All four ILO for suppliers: It indicates that 'Suppliers are expected to keep their workplaces free of forced labor, child labor, (...) and discrimination. Suppliers are expected to respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms, which means working constructively with recognized employee representatives to promote the interests of its employees and, in locations where employees are not represented by unions, providing opportunities for employee concerns to be heard'. [Supplier Code of Conduct 2021, 02/2021: mahindra.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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"> • Met: Commitment to respect H&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: mahindra.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Company has indicated to CHRB that this will be incorporated to the Human Rights policy <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: It indicates that 'Suppliers shall maintain and provide a safe and healthy work environment for all personnel that meets or exceeds applicable legal standards for occupational safety and health'. [Supplier Code of Conduct 2021, 02/2021: mahindra.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: It indicates that 'Suppliers shall follow all applicable laws regarding working hours, wages and overtime pay'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. The Company has indicated to CHRB that this will be incorporated to the Human Rights policy [Supplier Code of Conduct 2021, 02/2021: mahindra.com]
A.1.3.a.MO	Commitment to respect human rights particularly relevant to the industry – responsible sourcing of minerals (MO)	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"> • Not Met: Responsible mineral sourcing: It indicates that it shall 'not source or use any Conflict Minerals (3TG) from DRC or its surrounding countries'. However, it is not clear the Company commits it to the responsible sourcing of minerals from conflict affected and high-risk areas. No further evidence found including a general commitment to responsible sourcing. [Conflict Minera Policy, 08/05/2021: mahindra.com] • Not Met: Based on OECD Guidance • Not Met: Requires suppliers to commit to responsible mineral sourcing: It indicates, on its Conflict Mineral Policy, that it shall 'not source or use any Conflict Minerals (3TG) from DRC or its surrounding countries'. According to the Supplier Code of Conduct, 'Suppliers shall comply with all applicable environmental/pollution control laws and regulations wherever they are based or operate including the M&M Conflict Mineral Policy'. However, it is not clear the Company expects suppliers to commit to the responsible sourcing of minerals from conflict affected and high-risk areas or that the Company requires its suppliers to follow the OECD Guidance. [Conflict Minera Policy, 08/05/2021: mahindra.com] & [Supplier Code of Conduct 2021, 02/2021: mahindra.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commits to follow OECD Guidance for all minerals • Not Met: Suppliers expected to make similar requirements of their suppliers
A.1.3.b.MO	Commitment to respect human rights particularly relevant to the industry –	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"> • Not Met: Women's rights: The Business Responsibility Policy states that it promotes the wellbeing of all employees by 'Taking cognizance of the work-life balance of its employees, especially that of women'. Moreover, it states, on its Policy on Prevention of Sexual Harassment, that 'We follow a zero-tolerance approach towards sexual harassment at workplace'. This policy is 'gender-neutral'.

Indicator Code	Indicator name	Score (out of 2)	Explanation
	vulnerable groups (MO)		<p>However, no policy statement committing generally it to respect women's rights found. The Company has provided comments to CHRB regarding this subindicator, contained in the annual report and the sustainability report. However, these sources are not considered a suitable source for policy statements under CHRB's revised approach. In addition, explicit commitments specifically to women rights are required. [Business Responsibility Policy, 03/2018: mahindra.com] & [Policy on Prevention of Sexual Harassment, 09/2021: mahindra.com]</p> <ul style="list-style-type: none"> • Not Met: Children's rights • Not Met: Migrant worker's rights • Not Met: Expects suppliers to respect these rights: The Company has provided feedback to CHRB Regarding this subindicator. However, no explicit commitment was found in relation to either specific women, children or migrant rights. [Supplier Code of Conduct, 07/2019: mahindra.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles • Not Met: Child Rights Convention/Business Principles • Not Met: Convention on migrant workers • Not Met: Expecting suppliers to respect these rights
A.1.4	Commitment to remedy	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"> • Not Met: The Company commits to remedy: One of the Principles of the Business and responsibility policy states that 'respecting the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms'. However, no explicit evidence found of a commitment to remedy adverse impacts on individuals and workers and communities that it has caused or contributed to. [Business Responsibility Policy, 03/2018: mahindra.com] • Not Met: Company expect suppliers to make this commitment: The supplier code states that 'suppliers are expected to respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms [...]'. However, no explicit requirement found in relation to remedy adverse impacts on individuals and workers and communities that the supplier has caused or contributed to. [Supplier Code of Conduct, 07/2019: mahindra.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	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"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs): The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. • Not Met: Company expect suppliers to make this commitment: The Company has provided feedback to CHRB regarding this subindicator. However, evidence was not material. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	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"> • Not Met: Board level responsibility for HRs • Not Met: Describe HR expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO
A.2.2	Board responsibility	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"> • Not Met: Board/Committee review HRs strategy: The Company has provided comments to this indicator. However, this evidence was not found in publicly available sources, including the source referred by the Company. Comment provided was not material to this indicator, as it didn't seem to contain specific evidence regarding processes for discussion. • Not Met: Examples/trends re HR discussion in the last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions

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A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member • Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy • Not Met: Describe frequency and triggers for reviewing Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

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 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Not Met: Senior responsibility for HR implementation and decision making: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not found in publicly available sources (it also lacked of a source for reference). Score 2 <ul style="list-style-type: none"> • Not Met: How it assigns Day-to-day responsibility • Not Met: Day-to-day resources and expertise allocation in own ops • Not Met: Resources and expertise allocation in the supply chain
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives for human rights: Although the Company has targets related to health and safety, it is not clear how specifically these link to senior manager(s) performance incentives. The Company has provided comments to CHRB regarding this subindicator, however, this evidence was not found in the source referenced. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system • Not Met: Provides an example Score 2 <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Communicates its policy to all workers in own operations: The sustainability report indicates that Mahindra Finance developed a Human Rights e-learning programme: 'developed and introduced an e-learning module on internal learning platform and made it mandatory for all the employees. This unique module of 40 minutes, not only encapsulates aspects of Human Rights and their relevance to businesses, but also covers Human Rights in relation to the company. It has been especially customised for our employees, mapping all the policies related to Human Rights and includes a quiz with assessment criteria to help gauge the learning of the users'. 'We have achieved 78% coverage with 14,937 employees completing the course'. The Company also reports roadmap including trainings execution. This is an ongoing activity which is mandatory. In addition, trainings are assumed to take place in local language. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: In the last annual report, the company marked "YES" the question "Has the policy been formally communicated to all relevant internal and external stakeholders?".

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>However, no further information found. [Annual Integrated Report 2019, 2019: s3-us-west-2.amazonaws.com]</p> <ul style="list-style-type: none"> • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	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"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a • Not Met: Steps to communicate policy commitments to supply chain • Not Met: Requires suppliers to communicate policy requirements: 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. The supplier code also states that 'M&M encourages all suppliers to reflect the M&M Rise philosophy in their working & dealings. M&M expects that all its suppliers will also do business with parties who uphold similar values'. However, it is not clear if suppliers are required to communicate the supplier code down their own supply chain. <p>Score 2</p> <ul style="list-style-type: none"> • 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: s3-us-west-2.amazonaws.com] • Not Met: Company requires suppliers to cascade down to their suppliers
B.1.5	Training on Human Rights	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Met: How workers are trained on HR policy commitments: The Company states 'Our Policy on Human Rights does not end at our gates, we take this further out to those who we partner with. Human Rights issues are a part of the selection process for anyone we choose to work with and the contractual agreement. We have also developed a training module on human rights [...]. Besides this, through various awareness sessions, several stakeholders like contractors, security personnel and associates are sensitised on the subject, which then helps promote adherence on Human Rights aspects'. Also, Mahindra Finance developed a Human Rights e-learning programme: 'developed and introduced an e-learning module on internal learning platform and made it mandatory for all the employees. This unique module of 40 minutes, not only encapsulates aspects of Human Rights and their relevance to businesses, but also covers Human Rights in relation to the company. It has been especially customised for our employees, mapping all the policies related to Human Rights and includes a quiz with assessment criteria to help gauge the learning of the users'. 'We have achieved 78% coverage with 14,937 employees completing the course'. The Company also reports roadmap including trainings execution. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: Trains relevant managers including procurement <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Not Met: Meets both requirements under score 1 • Met: Trains suppliers to meet company's HR commitment: As above, the company state that 'Human Rights issues are a part of the selection process for anyone we choose to work with and the contractual agreement. Besides this, through various awareness sessions, several stakeholders like contractors, security personnel and associates are sensitised on the subject, which then helps promote adherence on Human Rights aspects.' [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	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"> • Met: Scores at least 1 on A.1.2.a • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain • Not Met: Proportion of supply chain monitored • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Describes corrective action process • Not Met: Disclose findings and number of corrective action
B.1.7	Engaging and terminating business relationships	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"> • Not Met: HR affects selection of suppliers • Not Met: HR affects on-going supplier relationships

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Not Met: Working with suppliers to meet HR requirements
B.1.8	Approach to engagement with affected stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Identifying risks in own operations: The Company informs that 'human rights assessment is a part of our annual sustainability assessment process. We also have an active and well-defined, four step Grievance Redressal Mechanism available at each plant for workers, through which all types of grievances are redressed'. It also indicates that 'A comprehensive risk management system is also in place, that takes into account any risk for Human Rights violation and our ability to curb it'. No evidence about a description of its process to identify which are its potential human rights risks and impacts was found. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Identifying risks through relevant business relationships • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts • Not Met: Triggered by new circumstances • Met: Describes risks identified: The company describes risks identified in the "Key Risks and Risk Mitigation Initiatives" section. [Annual Integrated Report 2019, 2019: s3-us-west-2.amazonaws.com]
B.2.2	Assessing 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"> • Not Met: Describe process for assessment of HR risks and discloses salient HR issues: The Company informs that 'human rights assessment is a part of our annual sustainability assessment process. We also have an active and well-defined, four step Grievance Redressal Mechanism available at each plant for workers, through which all types of grievances are redressed'. It also indicates that 'A comprehensive risk management system is also in place, that takes into account any risk for Human Rights violation and our ability to curb it'. No evidence about a description of its process to assess which of its potential human rights risks and impacts are salient. • Not Met: How process applies to supply chain • Not Met: Public disclosure of the results of HR assessment: The Company indicates that 'no child or forced labour was found prevalent in our system'. No further details found in relation what the Company considers to be its human rights salient issues. Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks • Not Met: Description of how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HR issues: The Company indicates that 'To address the need for a workplace that is fair, transparent, and safe, we have in place a policy for Prevention of Sexual Harassment (POSH) at workplace, under the provisions of the Prevention of Sexual Harassment Act'. However, it is not clear if this is a measure taken following an assessment that considered harassment to be a salient issue. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.4	Tracking 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"> • Not Met: System for tracking or monitor if actions taken are effective: The Company has provided comments regarding this subindicator. However, no material evidence was found. • Not Met: Lessons learnt from checking system effectiveness Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: Although the Company reports in relation to the helpline performance, this subindicator looks for evidence of how the Company provides different examples of how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% 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	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • 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.' In addition, 'we also have an active and well-defined, four step Grievance Redressal Mechanism available at each plant for workers, through which all types of grievances are redressed as well as a Third Party Ethics Helpline Service.' [Whistleblower Policy, 09/2021: mahindra.com] & [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware: On the company's website, in the Speak Up Helpline: Report Code of Conduct Violations part, there is a dialog box to select the country the employee will report. But all information is provided in English and it is unclear if there is any other language covered. The Annual report indicates that 'there is an active and well-defined four step Grievance Redressal Machinery available at each plant for workmen through which all types of grievances are redressed'. It is not clear, however, if all workers can file their complaints in their local language (including, for instance migrant workers). The Company has provided comments to CHRB regarding this subindicator. However, the exact comments provided were not found in publicly available sources. [Speak Up Helpline: Report Code of Conduct Violations, N/A: app.convercent.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The company says: "The policy is applicable to all stakeholders, including directors and employees." [Whistleblower Policy, 09/2021: mahindra.com] • Not Met: Expect Suppliers to convey expectation to their own suppliers
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Grievance mechanism for community: The company indicates that it has a 'ETHICS HELPLINE, a third party global helpline, available through the global company Convercent where all stakeholders, including employees, can raise a complaint related to the Mahindra Code of Conduct'. The annual report also indicates that the Company's whistleblower policy enables 'Directors, employees and all stakeholders of the Company to report genuine concerns'. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] & [Annual Integrated Report 2021, 2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness • Met: Communities access mechanism direct or through suppliers: As above, the Company's Ethics Helpline is available to all stakeholders. The Supplier code states that 'suppliers are expected to [...] provide access to appropriate grievance

Indicator Code	Indicator name	Score (out of 2)	Explanation
			redressal mechanism', although it does not make clear whether suppliers' external stakeholders (including suppliers local communities have access to the mechanism'. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] <ul style="list-style-type: none"> • Not Met: Expect supplier to convey expectation to their own suppliers: The Supplier code that 'M&M encourages all Suppliers to reflect the M&M Rise philosophy in their working & dealings. M&M expects that all suppliers will also do business with parties who uphold similar values'. However, no evidence found of communication of the supplier code down the supply chain being a formal requirement for the supplier. The supplier code does not clarify whether suppliers' external stakeholders can use the Company's mechanism.
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system: The Company has provided comments to CHRB regarding this subindicator. However, evidence was linked to a specific source. Evidence was not found in public documents. • Not Met: Examples (at least two) of how they do this Score 2 <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed: The company says: 'The investigation shall be completed normally within 90 calendar days of receipt of the Protected Disclosure, except in highly complex cases which require external investigation'. The Company has provided comments to CHRB regarding this subindicator. However, no information found regarding how complainants will be informed about the process and outcome. [Whistleblower Policy, 09/2021: mahindra.com] & [Annual Integrated Report 2021, 2021: mahindra.com] • Not Met: Describe support (technical, financial,etc) available for equal access by complainants Score 2 <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Escalation to senior/independent level: Step 3 of the complaint investigation process is: 'The case gets assigned to a team of trained investigators (Internal/External)'. However, no evidence found in relation to the possibility for the complainant (including both internal and external stakeholders) to escalated the complaint to either a more senior level within the Company or the an external third party to challenge the outcome of the process or the process itself. [What happens to a Complaint?, N/A: ethics.mahindra.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation: The Whistleblower policy states that through the vigil mechanism 'provides a mechanism for all stakeholders, including directors and employees to report their genuine concerns regarding actual or potential violations to Mahindra's code of conduct or any other "corrupt or illegal conduct". The Policy provides adequately safeguards against victimization of persons who use such mechanism'. 'No unfair treatment would be meted out to a Whistle-blower(s) by virtue of their having reported a Protected Disclosure under this policy [...] while it would be ensured that Whistle-blower(s) are accorded complete protection from any kind of unfair treatment, any abuse of this protection would warrant disciplinary action'. [Whistleblower Policy, 09/2021: mahindra.com] • Met: Practical measures to prevent retaliation: The Whistleblower policy states that 'the whistle-blower can either disclose their identity or file an anonymous complaint'. [Whistleblower Policy, 09/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)

Indicator Code	Indicator name	Score (out of 2)	Explanation
	grievance mechanisms		
C.7	Remedying adverse impacts	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"> • Not Met: Describes how remedy has been provided: Although the Company has provided feedback to CHRB regarding this indicator, containing data on grievance mechanism performance, no details were found in relation to the actual remedies provided to victims. [Annual Integrated Report 2021, 2021: mahindra.com] • Not Met: Says how it would provide remedy for victims if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) 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"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Annual report 2021 indicates that '33 complains have been received through the Ethics & Governance Helpline out of which 29 complaints have been investigated and resolved, 4 complaints are pending. 1 Complaint was received by the Chairman of the Audit Committee and resolved within the year [...] Although there is no process to separately maintain records for grievances related to Human Rights, the above stated mechanism adequately addresses this issue'. The Sustainability report 2021, on the other hand, indicates that 'we received 17 complaints this year, out of which have been investigated and resolved and 7 are pending. 3 complaints were received by the Chairman of the Audit Committee with 2 resolved and 1 pending'. However, it is not clear which ones refer to human rights, and the outcome for the different group of complainants (workers, external individuals and communities). [Annual Integrated Report 2021, 2021: mahindra.com] & [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% 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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays living wage or sets target date: The Company states that 'we do not differentiate compensation amongst employees based on gender or any other aspects, at any locations of operation. Remuneration is based solely on merit depending on the level, grade, number of years of experience, skills, competence and performance of the individual'. No evidence was found, however, on whether the Company is paying all workers a living wage or whether it has a time bound target for paying all workers a living wage. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: Describes how living wage determined <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Paying living wage • Not Met: Definition of living wage reviewed with unions
D.5.1.b	Living wage (in the supply chain)	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"> • Not Met: Discloses living wage requirements in supplier code or contracts: The company says: '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 of a supplier requirement on living wage. Living wage are those that cover, at a minimum employees and his/her family and/or dependents basic needs and provides for some discretionary income. [Supplier Code of Conduct, 07/2019: mahindra.com] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> • Not Met: Avoids business model pressure on HRs (purchasing practices): The Company has provided a comment/source to CHRB regarding this indicator. However, evidence was not material. • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
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"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The Company states that 'our continued focus has been on buying from local suppliers, geographically nearest to our manufacturing facility. Almost entire sourcing work is done from the country with a very small percentage of input being procured from overseas'. It is not clear, however, if the Company is identifying both direct and indirect suppliers back to manufacturing sites. The Company has provided additional comments/sources for this subindicator. However, none of them showed whether and how the Company traces its supply chain back to product source. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] & [Annual Integrated Report 2021, 2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.5.4.a	Prohibition of 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"> • Met: Does not use child labour: The company says: 'Ensuring that there is no deployment of child labour, forced labour or any form of involuntary labour, paid or unpaid'. 'The Company has provided source to CHRB regarding this indicator. However, reference provided doesn't contain relevant information for the subindicator that are currently not met. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] & [Supplier Code of Conduct 2021, 02/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Age verification of workers recruited • Not Met: Remediation if children identified
D.5.4.b	Prohibition of 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"> • 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. The Company has provided feedback to CHRB regarding this indicator. However, feedback content was already in use. [Supplier Code of Conduct, 07/2019: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on child labour • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.5.5.a	Prohibition of forced labour: Recruitment fees and 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"> • Not Met: Job seekers and workers do not pay recruitment fee: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material. This looks for evidence of how the company discloses that job seekers and workers do not pay any recruitment fees or related costs to secure a job. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: Commits to fully reimbursing if they have paid

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> Not Met: How practices are implemented and monitored for agencies, labour brokers or recruiters: Although the Company indicates that 'no child or forced labour was found prevalent in our system', no actual evidence was found in relation to how practices are implemented and monitored, particularly for agencies, labour brokers or recruiters. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com]
D.5.5.b	Prohibition of forced labour: Recruitment fees and 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"> Not Met: Debt and fees rules in codes or contracts: The company says: 'Suppliers shall not use involuntary labour of any kind, including forced prison labour, debt bondage or forced labour'. However, no evidence was found in relation to prohibiting suppliers and any third-party recruitment intermediaries from imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs. [Supplier Code of Conduct 2021, 02/2021: mahindra.com] Not Met: How working with suppliers on debt & fees Score 2 <ul style="list-style-type: none"> Not Met: Assessment of the number affected by payment of recruitment fees Not Met: Analysis of trends in progress made
D.5.5.c	Prohibition of forced labour: Wage practices (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"> Not Met: Pays workers in full and on time: The Code of conduct states that 'we provide fair and equitable wages, benefits, and other conditions of employment'. However, no evidence found of a commitment to pay workers in full and on time. [Code of Conduct, 2018: mahindra.com] Not Met: Payslips show any legitimate deductions Score 2 <ul style="list-style-type: none"> Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.5.5.d	Prohibition of forced labour: Wage practices (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"> Not Met: Requirement for suppliers to pay workers in full and on time in codes or contracts: Although the company indicates on its Supplier Code of Conduct that 'Suppliers shall follow all applicable laws regarding working hours, wages and overtime pay. Workers shall be paid at least the minimum legal wage', no further information found regarding requirement for suppliers to pay workers in full and on time. The Company has provided comments to CHRB regarding this subindicator. However, evidence was already in use. [Supplier Code of Conduct 2021, 02/2021: mahindra.com] Not Met: How working with supply chain to pay workers regularly and on time Score 2 <ul style="list-style-type: none"> Not Met: Assessment of the number affected by failure to pay directly Not Met: Provides analysis of trends demonstrating progress
D.5.5.e	Prohibition of 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"> Not Met: Does not retain documents or restrict movement: The code of conduct states that 'we strictly prohibit forced labour'. The Company also has provided additional source to CHRB regarding this subindicator. However, no explicit evidence found committing or indicating that it does not retain workers' personal documents or restrict workers' freedom of movement or require workers to use company provided accommodation. Score 2 <ul style="list-style-type: none"> Not Met: How these practices are monitored for agencies, labour brokers or recruiters
D.5.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Free movement rules in codes or contracts: The supplier code states that 'Suppliers shall not use involuntary labour of any kind, including forced prison labour, debt bondage or forced labour'. It also requires that 'supplier shall not resort to unethical or corrupt recruitment practices nor retain any identification documents'. [Supplier Code of Conduct 2021, 02/2021: mahindra.com] Not Met: How working with suppliers on free movement Score 2 <ul style="list-style-type: none"> Not Met: Assessment of the number affected by retaining docs or restricting movement Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.6.a	Freedom of association and collective bargaining (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The Business responsibility policy states that 'respecting the right to freedom of association, participation, collective bargaining'. As described below, the Company has a significant proportion of its workforce covered by collective bargaining agreements which is considered a proxy for non-retaliating in practice. [Code of Conduct, 2018: mahindra.com] • Met: Discloses % total direct operations covered by collective CB agreements: The Company reports that agreements cover 87% of permanent employees and 24% of contract employees. According to the Company's disclosure in its sustainability report (P215), this would represent approximately 62,5% of its workforce. [Annual Integrated Report 2019, 2019: s3-us-west-2.amazonaws.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1
D.5.6.b	Freedom of association and collective bargaining (in the supply chain)	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"> • Not Met: FoA & CB rules in codes or contracts: The supplier code states that 'suppliers are expected to respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance redressal mechanisms, which means working constructively with recognized employee representatives to promote the interests of its employees and, in locations where employees are not represented by unions, providing opportunities for employee concerns to be heard'. Although suppliers are expected to keep their workplaces free of 'harassment, harsh treatment, violence, intimidation [...] no specific requirements found in relation to protecting unionized workers and worker representatives from retaliation. [Supplier Code of Conduct, 07/2019: mahindra.com] & [Supplier Code of Conduct, 07/2019: mahindra.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on FoA and CB • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.5.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production of manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: The Company indicates that 'We have a dedicated Central Safety Council composed of representatives from all sectors. Together they brainstorm new ideas, mobilise necessary resources and develop new practices to improve safety across the Group. The Council is also active on providing maximum security against occupational hazards through periodic monitoring of safety initiatives and devising proactive mechanisms.' [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Met: Injury Rate or Lost days or Near Miss disclosures for last reporting period: The Company report Lost Time Injury Rate for several of its operations. For M&M the company reported a 0.032 rate. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Met: Discloses Fatalities for last reporting period: The company reports no fatalities for the last reporting year. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Met: Occupational disease rate for last reporting period: The Company also reports its Occupation Illness Frequency rate for several of its operations. See report page 138 [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: Although the Company discloses injury rate targets, no evidence found of targets for the other health and safety indicators evaluated in this indicator. • Not Met: Met targets or explain why not or what is doing to improve management systems
D.5.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	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"> • Not Met: Sets out clear Health and Safety requirements: The supplier code states that 'Suppliers shall maintain and provide a safe and healthy work environment for all personnel that meets or exceeds applicable legal standards for occupational safety and health. Suppliers will comply with all applicable laws regarding working conditions, including worker health and safety, sanitation, fire safety, risk protection and electrical, mechanical structural and machine safety'. However, this subindicator looks for specific guidance (details) in relation to these working conditions. [Supplier Code of Conduct, 07/2019: mahindra.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Injury rate disclosures and lost days (or near miss disclosures) for the last reporting period • Not Met: Fatalities disclosures for lasting reporting period • Not Met: Occupational disease rates for the last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provide analysis of trends in progress made
D.5.8.a	Women's rights (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"> • Met: Process to stop harassment and violence against women: The company says: 'Any complaint of sexual harassment will be investigated and if proved, will be treated as serious misconduct and breach of the Company's Code of Conduct and Service Rules and appropriate action will be initiated against the concerned persons. Any aggrieved person who experiences sexual harassment at the Workplace must contact a member of the respective Internal Complaints Committee (ICC) as soon as possible, who will provide guidance regarding filing of a complaint and all reasonable assistance until its disposal. The complaint must be filed in writing with the respective ICC within 3 months from the date of the last incident. Each inquiry of the complaint will be completed within 90 days'. [Policy on Prevention of Sexual Harassment, 09/2021: mahindra.com] • Not Met: Working conditions take account of gender • Not Met: Measures and steps to address gender pay gap at all levels of employment: The Company reports in relation to Sector-Level diversity councils which 'will provide strategic direction to navigate the D&I [diversity and inclusion] journey [...] At Mahindra, we do not differentiate compensation amongst employees based on gender or any other aspects, at any locations of operation. Remuneration is based solely on merit depending on the level, grade, number of year of experience [...]'. it also states that 'we have consistently been working on ensuring women get equal opportunities across levels. our initiatives are aimed at connecting with women across the Group to help them grow in their careers'. However, no details found in relation to specific measures taken to address this issue. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] Score 2 <ul style="list-style-type: none"> • Not Met: Meet all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap: Although The shows pay GAP for different levels of employment which varies from 1:1.02 in management trainee to 1:0.7 in senior management, no trend data was found. The Company also discloses the percentage of women in different positions, including a 3.86% of the total workforce being female. [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com]
D.5.8.b	Women's rights (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Women's rights in codes or contracts: The company says: 'The Supplier shall provide equal opportunities to all its employees and all qualified applicants for employment, without regard to their race, caste, religion, color, ancestry, marital status, sex, age, nationality, and disability'. No specific requirements found, however, in relation to equal pay for equal work, measures to ensure equal opportunities throughout all levels of employment and to eliminate health and safety concerns that are particularly prevalent among women workers'. [Supplier Code of Conduct, 07/2019: mahindra.com] • Not Met: How working with suppliers on women's rights Score 2 <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provide analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.9.a	Working hours (in own production or manufacturing operations)	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"> • Not Met: Respects max hours, min breaks and rest periods in its own operations: The Company indicates, in the context of supportive policies for parents, that its 'HR policy that provides employees with flexible working hours. These flexi-hours are allowed for up to 1 hour and 15 minutes from the regular office timings'. 'The Company has provided additional comments to CHRB regarding this indicator. However, evidence backing up these comments were not found in the references provided, including a commitment to respect international standards concerning maximum hours and minimum breaks and rest periods, or a explicit commitment to have a regular working week that doesn't exceed 48 hours, 60 including overtime (and minimum breaks). [Sustainability Report FY 2020-21, 31/03/2021: mahindra.com] • Not Met: Assesses ability to comply with its commitments when allocating work/targets <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How it implements and checks this in its operations
D.5.9.b	Working hours (in the supply chain)	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"> • Not Met: Working hours in codes or contracts: The company states: 'Suppliers shall follow all applicable laws regarding working hours, wages and overtime pay. Workers shall be paid at least the minimum legal wage'. However, this subindicator requires explicit requirement to respect international standards concerning maximum hours and minimum breaks and rest periods or to not exceed 48 hours for regular working week, and minimum breaks. [Supplier Code of Conduct, 07/2019: mahindra.com] • Not Met: How working with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by excessive working hours • Not Met: Provide analysis of trends in progress made
D.5.10.a	Responsible Mineral Sourcing: Arrangements with suppliers and smelters/refiners in the mineral resource supply chains	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"> • Not Met: Due diligence in accordance with OECD Guidance in supplier contracts: The supplier code states that 'suppliers shall comply with all applicable environmental/pollution control laws and regulations [...] including the M&M Conflict Mineral Policy'. The Conflict Minerals policy expects to 'make sure that minerals used in our products are responsibly sourced following standards set by the Organisation for Economic Co-operation and Development and other internationally recognized human rights instruments [...] it is also expected for suppliers will have their due-diligence within their own supply chain'. However, it is not clear whether these requirements are included in supplier contracts. [Supplier Code of Conduct, 07/2019: mahindra.com] & [Conflict Minera Policy, 08/05/2021: mahindra.com] • Not Met: Works with smelters/refiners and suppliers to build capacity <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Contractual requirement to disclosure smelter/refiner information • Not Met: Contractual requirement covers all minerals
D.5.10.b	Responsible Mineral Sourcing: Risk identification in mineral supply chain	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"> • Not Met: Risk identification and disclosure in line with OECD Guidance: The Conflict mineral policy indicates that 'avoid the procurement or usage of such minerals which are unlawful or which are obtained through unethical or otherwise unacceptable means [...] make sure minerals used in our products are responsibly sourced following standards set by the Organisation for Economic Co-operation and Development and other internationally recognized human rights instruments'. No further evidence found, including a description of the risk identification process. [Conflict Minera Policy, 08/05/2021: mahindra.com] • Not Met: Identification of smelter/refiners and OECD Guidance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses smelters/refiners judged in line with OECD Guidance • Not Met: Risk identification and disclosure covers all minerals

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.5.10.c	Responsible Mineral Sourcing: Risk management in the mineral supply chain	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"> • Not Met: Describes mineral risk management plan for supply chain: 'The Conflict mineral policy indicates that 'avoid the procurement or usage of such minerals which are unlawful or which are obtained through unethical or otherwise unacceptable means [...] make sure minerals used in our products are responsibly sourced following standards set by the Organisation for Economic Co-operation and Development and other internationally recognized human rights instruments'. No further evidence found, including a description of how evaluates and responds to identified risks in its mineral supply chain. [Conflict Minera Policy, 08/05/2021: mahindra.com] • Not Met: Monitoring, tracking and whether better risk prevention/mitigation over time • Not Met: Disclose better risk prevention/mitigation over time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Suppliers and stakeholders engaged in risk management strategy • Not Met: Risk management and response processes cover all minerals
D.5.11	Responsible Materials Sourcing	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"> • Not Met: Due diligence for raw materials in supplier code/contracts: The Sustainable Green Supply Chain management & procurement policy states that the Company is 'committed to follow responsible business practices by contributing to environmental protection and enhancing people performance by green procurement & services while ensuring business growth for its supply chain'. 'M&M shall engage with the supply chain partners [...] to: [...] Identify & address business and ESG risks. Develop management systems related to sustainability, quality, environment, safety and energy'. However, no specific requirement found to conduct due diligence for raw materials different than 3TG (i.e. rubber, leather, lithium in non conflict areas, etc.). The Company has provided additional comments to CHRB regarding this indicator (including both annual and sustainability report). However, evidence was not material, as this looks for specific evidence on due diligence for raw materials sourcing. [Annual Integrated Report 2021, 2021: mahindra.com] & [Sustainable Green Supply Chain management and procurement policy, 06/2016: mahindra.com] • Not Met: Works with suppliers to build capacity in risk assessment and due diligence <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Identify the sources of high-risk raw materials in its supply chain

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 10.05 out of 80 points scored in themes A-D has been applied to produce a score of 2.51 out of 20 points for theme E.

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.

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