

Category 1: Top 1% S&P Global CSA Score

Company: Hindustan Zinc Limited

Industry: Metals & Mining

Highlighted Criteria & Dimension Weights	Companies performance on Highlighted Criteria (Based on Annual Reports 2022-2023)
<p><i>Environmental Dimensions- 34%</i></p> <ul style="list-style-type: none"> ● Biodiversity ● Climate Strategy ● Waste ● Water <p><i>Social Dimension- 33%</i></p> <ul style="list-style-type: none"> ● Occupational Health & Safety ● Social Impacts on Communities <p><i>Governance & Economic Dimensions-33%</i></p> <ul style="list-style-type: none"> ● Business Ethics ● Corporate Governance ● Risk & Crisis Management 	<p>The performance of the company under Environmental, Social and Governance & Economic Dimensions have been broadly explored based on the company's Sustainability Goals 2025.</p> <p><u><i>Environmental Dimension</i></u></p> <p>i) <i>Climate Change-</i></p> <p>a) 0.5 mn tCO₂e Greenhouse gas (GHG) emission savings in company's operations from base year 2017. As part of its net-zero journey, the company strives to address the climate change.</p> <p>b) The company has revised its emission targets to make them more stringent.</p> <p>c) These target revisions will assist the Company in achieving net-zero emission by 2050 or sooner in the long-term, and in the short-term will serve to reduce Scope 1 and Scope 2 emissions by 50% and Scope 3 emissions by 25% by 2030, in line with the business ambition for 1.5°C campaign led by the SBTi in partnership with the UN Global Compact and the 'We Mean Business' coalition.</p> <p>ii) <i>Water Stewardship-</i> Become 5x water positive company and achieve 25% reduction in freshwater consumption. The company is working to achieve water stewardship goals through a strategic approach that identifies the following elements:</p> <p>a) Minimising freshwater consumption.</p> <p>b) Exploring alternative water solutions.</p> <p>c) Increased use of recycled water.</p> <p>d) Replenishing groundwater.</p> <p>e) Monitoring and auditing of water consumption at end user, withdrawal from source, water balance, quality of water including waste water and efficiency of waste water treatment facility</p> <p>iii) <i>Circular Economy-</i></p> <p>a) 3x Increase in gainful utilisation of smelting process waste. In this regard, company's Waste to Wealth Community is continually working on this objective to identify ways for recycling and gainful utilisation of the waste we generate during the manufacturing process.</p>

- b) The company is working on a pilot trial with a Calgary-based technology company which has developed the capability to use mine waste to produce cement like materials that serve to save resources, lower environmental impact and potentially reduce GHG emissions.
- c) Value-added product from smelter waste residue.
- iv) *Biodiversity Conservation-*
 - a) Protect and enhance biodiversity throughout the life cycle. The company have prepared exclusive biodiversity management plans (BMPs) for each of its operational sites.
 - b) Biodiversity management initiatives include biodiversity risk assessment, afforestation programme, restoration of exhausted waste dumps, conservation of schedule-1 fauna species, awareness, and partnership, etc.
 - c) The company has engaged with the International Union for Conservation of Nature (IUCN) for revisiting its BMP and to align its actions towards no net loss.

Social Dimension

- i) *Social Impact-* Positively impact one million lives through social, economic and environmental initiatives.
- ii) *Diversity in Workforce-* Inclusive and diverse workplace with 30% diversity.
- iii) *Ensuring Zero Harm-* Zero work-related fatalities and 50% reduction in total recordable injury frequency rate (TRIFR).
- iv) Five CSR Programmes of the company – Zinc Kaushal, 4000+ youth benefitted since FY 2019-20; Unchi Udaan, 7 batches since FY 2017-18 comprising 226 students; Zinc Football Academy, 4000+ youth benefitted since FY 2017-18; Sakhi Microenterprise, 27,000+ women benefitted since FY 2019-20 and Drinking water, 100,000 villagers benefitted since FY 2018-19.

Governance & Economic Dimensions

- i) *Responsible Sourcing-* 100% responsible sourcing in the supply chain.
- ii) Implementation of responsible sourcing guidelines of London Metal Exchange (LME) and Organisation for Economic Cooperation and Development (OECD) framework.
- iii) Supplier sustainability assessment.
- iv) Human rights training and awareness.
- v) Ensuring local procurement

Category 2: Top 5% S&P Global CSA Score

Company: Tech Mahindra Limited

Industry: IT Services

Highlighted Criteria & Dimension Weights	Companies performance on Highlighted Criteria (Based on Annual Reports 2022-2023)
<p><i>Environmental Dimensions- 23%</i></p> <ul style="list-style-type: none"> ● Climate Strategy ● Environmental Policy & Management Systems <p><i>Social Dimension- 35%</i></p> <ul style="list-style-type: none"> ● Customer Relationship Management ● Human Capital Development ● Privacy Protection ● Talent Attraction & Retention <p><i>Governance & Economic Dimensions- 42%</i></p> <ul style="list-style-type: none"> ● Business Ethics ● Information Security/ Cybersecurity & System Availability ● Innovation Management 	<p><i>Environmental Dimension</i></p> <p><i>Climate Change:</i></p> <ol style="list-style-type: none"> i) During FY23, the company's emissions have reduced 40.62% from the base year of FY16 while Scope 1+2 emissions have risen minimally on account of our people resuming work from office. ii) The company's management approach is underscored by its commitment to transition towards being a net zero organisation. It tracks and monitor our performance as per the rules set by the Board, governed by our Climate Policy, aligned with TCFD recommendations iii) The company have signed the SBT initiative of Business Ambition of 1.5°C and committed to become carbon neutral by 2030 and achieve Net Zero by 2035. iv) Additionally, the company have joined the 1.5° Supply Chain Leaders by the Exponential Roadmap Initiative (ERI) to reduce GHG emissions across the value chain. v) The company's GHG emissions scope includes Scope 1,2 and 3 emissions for global operations. vi) The company is working to minimize environment impact of its operations by making its facilities more energy efficient as well as taking steps to conform to green building norms through the presence of recycling equipment, air and water purification systems, etc. vii) Tech Mahindra is undertaking carbon pricing to drive carbon offsets. Total Environmental Protection Expenditure Funds from the Internal Carbon Pricing mechanism help the company to invest in low-emission technologies. viii) The company is supporting efforts pertaining to carbon sequestration at its locations. It is collaborating with NGOs to enable its Green Marshals in planting trees in and around its campus to realise its carbon sequestration aim of offsetting 5% of its emissions in the long run. <p><i>Social Dimension</i></p> <ol style="list-style-type: none"> i) The company has an employee engagement framework that track progress across five critical dimensions of associate experiences- Career Alignment, Recognition, Empowerment and Strive. Tech Mahindra's CARES survey is conducted annually to provide an insight into its Associates experiences at the organisation.

- ii) As a global sustainability leader, the company is 'intentionally diverse and globally inclusive organisation'. It has adopted specific policies to encourage and support women as well as members from the LGBTQ+ community.
- iii) Conducting of Meet & Greet events across locations to welcome new joiners to the Tech Mahindra family.
- iv) Involving Associates in CSR activities through two platforms- Individual Social Responsibility (ISR) and Making Sustainability Personal (MSP).
- v) 61,995 lives directly benefited from CSR programs of which 53% were women.
- vi) Upskilling of 22,596 youths, including 1,303 with disabilities.
- vii) For enabling education, 4,379 teachers trained and 4,829 children with disabilities were supported with special education.

Governance & Economic Dimensions

- i) At TechM, Board composition reflects the values of independence, diversity, expertise and experience.
- ii) Conducting of quarterly sessions to enhance collective knowledge. MD&CEO as well as the senior leadership of the company conduct knowledge sharing sessions with the board on quarterly basis. These sessions serve to apprise the members of the key areas of focus of the company's diverse businesses, understanding their respective operating external environment in depth, and implementing plans for various business strategies being adopted across the organisation.
- iii) TechM has taken the following three main steps towards sustainable development- Supplier audits (Questionnaire-based complemented by on-site inspections), Capacity-building measures, i.e., trainings workshops and other collaborations and Continuous improvement, i.e., conducting programmes on climate risk evaluation.
- iv) Incentivising suppliers for adopting sustainability practices by felicitating the top supplier with the 'TechM Supplier Sustainability Award'.

Category 3: Top 10% S&P Global CSA Score

Company: Dr. Reddy's Laboratories Limited

Industry: Pharmaceuticals

Highlighted Criteria & Dimension Weights	Companies performance on Highlighted Criteria (Based on Annual Reports 2022-2023)																														
<p><i>Environmental Dimensions- 13%</i></p> <ul style="list-style-type: none"> ● <i>Environmental Policy & Management Systems</i> <p>Social Dimension – 42%</p> <ul style="list-style-type: none"> ● Access to Healthcare ● Health Outcome Contribution ● Human Capital Development ● Marketing Practices ● Talent Attraction & Retention <p><i>Governance & Economic Dimensions- 45%</i></p> <ul style="list-style-type: none"> ● Business Ethics ● Innovation Management ● Product Quality & Recall Management 	<p><i>Environmental Dimension</i></p> <p>The goals and target of the company under environmental dimension is as under:</p> <table border="1" data-bbox="511 611 1442 1209"> <thead> <tr> <th>Goal</th> <th>Target</th> <th>Progress this year</th> </tr> </thead> <tbody> <tr> <td>Leading the energy transition</td> <td>By 2030, transition to 100% renewable power.</td> <td>42% electricity through renewable sources.</td> </tr> <tr> <td>Pathway to carbon neutrality</td> <td>By 2030, carbon neutrality in our operations (Scope 1 & 2 emissions).</td> <td>30% carbon neutrality.</td> </tr> <tr> <td>Addressing the global water crisis</td> <td>By 2025, be a water-positive Company.</td> <td>Water-positivity target achieved.</td> </tr> <tr> <td>Building a resilient value chain.</td> <td>By 2030, reduce 12.5% indirect carbon emissions across our supply chain (Scope 3 emissions).</td> <td>Revised Scope 3 emissions inventory complete, emissions reduction plan in progress.</td> </tr> </tbody> </table> <p><i>Social Dimension</i></p> <table border="1" data-bbox="511 1278 1442 1829"> <thead> <tr> <th>Goal</th> <th>Target</th> <th>Progress this year</th> </tr> </thead> <tbody> <tr> <td>Advancing access to medicines.</td> <td>By 2030, serve 1.5 billion patients.</td> <td>689 million+ patients reached.</td> </tr> <tr> <td>Enhancing affordability of medicines.</td> <td>By 2027, 25% new launches to be first to market.</td> <td>39% first to market new launches.</td> </tr> <tr> <td>Innovating for better health.</td> <td>From 2027, launch 3 innovative solutions every year to improve the standard of treatment.</td> <td>Key innovative set of solutions chosen for further development.</td> </tr> <tr> <td>Gender diversity.</td> <td>By 2030, at least 35% women in senior leadership positions</td> <td>16% representation of women in leadership.</td> </tr> </tbody> </table>	Goal	Target	Progress this year	Leading the energy transition	By 2030, transition to 100% renewable power.	42% electricity through renewable sources.	Pathway to carbon neutrality	By 2030, carbon neutrality in our operations (Scope 1 & 2 emissions).	30% carbon neutrality.	Addressing the global water crisis	By 2025, be a water-positive Company.	Water-positivity target achieved.	Building a resilient value chain.	By 2030, reduce 12.5% indirect carbon emissions across our supply chain (Scope 3 emissions).	Revised Scope 3 emissions inventory complete, emissions reduction plan in progress.	Goal	Target	Progress this year	Advancing access to medicines.	By 2030, serve 1.5 billion patients.	689 million+ patients reached.	Enhancing affordability of medicines.	By 2027, 25% new launches to be first to market.	39% first to market new launches.	Innovating for better health.	From 2027, launch 3 innovative solutions every year to improve the standard of treatment.	Key innovative set of solutions chosen for further development.	Gender diversity.	By 2030, at least 35% women in senior leadership positions	16% representation of women in leadership.
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	Gender equity.	By 2035, gender parity across the organisation.	18% gender diversity globally.
	18% gender diversity globally.	By 2030, include at least 3% Persons with Disabilities (PwDs) in our workforce.	0.4% Persons with Disabilities in our workforce.
	Equity and fairness for all.	By 2025, ensure living wages for the extended workforce on our premises.	Strategic partner and action plan identified to close the living-wage gap
<i>Governance & Economic Dimension</i>			
	Goal	Target	Progress this year
	Excellence in compliance, ethics and corporate governance.	Robust corporate governance with the highest standards on compliance and ethics.	Strong corporate governance structure in place, no material deviations
	Greater transparency and improved reporting.	By 2025, enhance ESG disclosures to reach top quartile.	Comprehensive BRSR, integrated reporting, independent assurance and enhanced ESG disclosures.
	Engaging our suppliers.	By 2030, ensure 100% strategic suppliers are compliant with our chosen ESG framework.	Capability building complete, supplier audits in progress

Category 4: Industry Mover
Company: Dabur India Limited
Industry: Personal Products

Highlighted Criteria & Dimension Weights	Companies performance on Highlighted Criteria (Based on Annual Reports 2022-2023)																				
<p><i>Environmental Dimensions- 27%</i></p> <ul style="list-style-type: none"> ● Biodiversity ● Product Stewardship <p><i>Social Dimension - 36%</i></p> <ul style="list-style-type: none"> ● Customer Relationship Management ● Occupational Health & Safety ● Sustainable Marketing & Brand Perception <p><i>Governance & Economic Dimensions - 37%</i></p> <ul style="list-style-type: none"> ● Business Ethics ● Innovation Management ● Product Quality & Recall Management ● Supply Chain Management 	<p><i>Environmental Dimension</i></p> <p><i>i) Climate Change:</i></p> <table border="1" data-bbox="509 575 1438 905"> <thead> <tr> <th>Goal</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>Achieve Net Zero in the entire value chain by 2045.</td> <td>Committed to near term and Net Zero science based targets.</td> </tr> <tr> <td>Eliminate coal across own manufacturing units by FY 2024-25.</td> <td>Successful Coal Free Trials in Operations in June 2023.</td> </tr> <tr> <td>Achieve >60% Scope 1 and Scope 2 energy from renewable and cleaner sources by FY 2025-26.</td> <td>50% of the total energy consumed in operations is from renewable sources.</td> </tr> </tbody> </table> <p><i>ii) Biodiversity:</i></p> <table border="1" data-bbox="509 972 1438 1442"> <thead> <tr> <th>Goal</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>Ensure own manufacturing operations outside Bio Endangered/protected biodiversity zones.</td> <td>100% of DIL's own operations are outside protected biodiversity zones.</td> </tr> <tr> <td>Ensure 100% Afforestation equivalent to sourced critically endangered herbs by FY 2025-26.</td> <td>a) 30% of risk associated with critical endangered herbs mitigated through conservation and restoration measures. b) 47% increase in the cultivation of medicinal herbs compared to FY 2020-21, with a total of 7,731 acres cultivated in FY 2022-23.</td> </tr> </tbody> </table> <p><i>ii) Water Dimension:</i></p> <table border="1" data-bbox="509 1509 1438 1791"> <thead> <tr> <th>Goal</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>Reduce Water Intensity in operations by 30% by FY 2025-26.</td> <td>22% reduction in water intensity (kL/MT) from FY 2018-19, despite high growth in the water intensive 'Juices' portfolio.</td> </tr> <tr> <td>Become Water Positive in own operations and communities by 2030.</td> <td>77,412 KL of water recharged since FY 2018-19 through community-led water conservation initiatives.</td> </tr> </tbody> </table>	Goal	Achievement	Achieve Net Zero in the entire value chain by 2045.	Committed to near term and Net Zero science based targets.	Eliminate coal across own manufacturing units by FY 2024-25.	Successful Coal Free Trials in Operations in June 2023.	Achieve >60% Scope 1 and Scope 2 energy from renewable and cleaner sources by FY 2025-26.	50% of the total energy consumed in operations is from renewable sources.	Goal	Achievement	Ensure own manufacturing operations outside Bio Endangered/protected biodiversity zones.	100% of DIL's own operations are outside protected biodiversity zones.	Ensure 100% Afforestation equivalent to sourced critically endangered herbs by FY 2025-26.	a) 30% of risk associated with critical endangered herbs mitigated through conservation and restoration measures. b) 47% increase in the cultivation of medicinal herbs compared to FY 2020-21, with a total of 7,731 acres cultivated in FY 2022-23.	Goal	Achievement	Reduce Water Intensity in operations by 30% by FY 2025-26.	22% reduction in water intensity (kL/MT) from FY 2018-19, despite high growth in the water intensive 'Juices' portfolio.	Become Water Positive in own operations and communities by 2030.	77,412 KL of water recharged since FY 2018-19 through community-led water conservation initiatives.
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iii) Circular Economy:

Goal	Achievement
Move from Plastic Waste Neutrality in 2021-22 to Plastic Waste Positivity in 2022-23.	Dabur emerges as Plastic Waste Positive enterprise in 2022-23, having collected, recycled and processed 35,000 MT of post-consumer Plastic Waste.
80% reusable, recyclable, or compostable packaging by 2028.	
Use 30%, 10%, and 5% of recycled plastic packaging content in plastic packaging of non-food grade items for Category I, Category II, and Category III plastics, respectively, by FY 2025-26.	
Promote circularity in value chain.	

*Social Dimension**i) Social Impact:*

Goal	Achievement
Transform lives of 2.5 Million people by 2023 and 5 Million by 2030 in a sustainable manner.	2.76 Million lives positively impacted in 2022-23, a 21% increase over 2021-22.
Sustainably cultivate medicinal and aromatic plants in 15,000 acres by 2030 (200% increase over 2020).	7,731 acres of land brought under cultivation till 2022-23.
Enhance livelihood of more than 13,500 farmers' families by 2030 (100% increase over 2020)	a) 9,653 farmers engaged in cultivation of herbs and 11,220 beekeepers engaged. b) 45% increase in the saplings distributed to farmers free of cost compared to FY 2020-21, with a total of 32.5 Lakh saplings distributed in FY 2022-23.

ii) Product Responsibility:

Goal	Achievement
Progressively reduce added sugar content in juices.	Reduced 20.95% added sugar from 2018.

iii) Diversity & Inclusion

Goal	Achievement
18% gender diversity at managerial level by 2028.	70 bps improvement in gender diversity in permanent employees and workers.

Governance & Economic Dimensions

i) Governance:

- 57% board independence.
- 100% independent audit committee.
- 5 out of 6 Committees are led by Independent Directors.
- 98.6% board meeting attendance.
- 96% average committee meeting attendance.
- An ESG committee formed to provide oversight on environmental, social, and governance matters.

Additional Information-

- Independent Director inducted in the ESG Committee in May 2023.
- Appointment of lead independent director in May 2023.
- Board gender diversity increased from 7% to 14% in FY 2023-24.

ii) Responsible Outsourcing:

Goal

Goal	Achievement
Ensure zero deforestation due to high risk materials by FY 2025-26 through 100% sustainable sourcing.	a) 100% of Tetra Pak laminate and paper sourcing being done from FSC certified vendors. b) 97% corrugated boxes sourced from sustainable sources. c) 84% sustainable sourcing of high deforestation risk materials in FY 2022-23.

Category 5: Member

Company: PI Industries Limited

Industry: Chemicals

Highlighted Criteria & Dimension Weights	Companies performance on Highlighted Criteria (Based on Annual Reports 2022-2023)																	
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	Increase employees' average training hours per full time employee by 25 percent	SDG 8: Decent work and economic growth	Increased by 62%
	Increase women's participation in leadership positions by 25 percent	Gender Equality	Increased by 23%

Carbon Border Adjustment Mechanism (CBAM)

On 16 May 2023, a significant milestone was passed as legal regulations for European Union Emission Trading System (EU ETS) reform and the new EU Carbon Border Adjustment Mechanism (CBAM) were published in the *Official Journal of the EU*.

The EU's "Fit for 55" legislative package, which was initially announced in July 2021 and includes the new CBAM and ETS reform, is viewed as a key enabler for helping Europe reduce emissions at least 55% by 2030 (from 1990 levels). These targets are set out in the European Climate Law and are part of the wider European Green Deal strategy to achieve climate neutrality by 2050.

A transitional period for CBAM will begin 1 October 2023 and extend through 2025, during which time quarterly emissions reporting will be required. Affected businesses will need to get ready to comply with new compliance and reporting requirements starting later this year and begin to assess the medium- to long-term process and cost implications.

The EU's Carbon Border Adjustment Mechanism (CBAM) is the EU's tool to put a **fair price on the carbon emitted** during the production of carbon intensive goods that are entering the EU, and to encourage cleaner industrial production in non-EU countries.

By confirming that a price has been paid for the embedded carbon emissions generated in the production of certain goods imported into the EU, the CBAM will ensure the carbon price of imports is equivalent to the carbon price of domestic production, and that the EU's climate objectives are not undermined. The CBAM is designed to be compatible with WTO-rules.

CBAM will apply in its definitive regime from 2026, while the current transitional phase lasts between 2023 and 2026. This gradual introduction of the CBAM is aligned with the phase-out of the allocation of free allowances under the EU Emissions Trading System (ETS) to support the decarbonisation of EU industry.

Key principles of CBAM

The EU CBAM is a climate measure that aims to address the risk of carbon leakage by ensuring equivalent carbon pricing for imports and domestic (EU) production that is subject to carbon costs under the EU ETS. While the EU ETS applies to installations based in the EU and to certain production processes and activities (and will be extended further, as detailed below), CBAM will apply to certain goods imported into the EU.