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Research Study on Business Responsibility and Sustainability Reporting (BRSR) of Listed Companies in

Automobile Sector in India

Joint report by Indian Institute of Corporate Affairs & Safe-In-India Foundation

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Message from the Director General & CEO, Indian Institute of Corporate Affairs

It gives me great satisfaction to present this Report titled "Research on Business Responsibility and Sustainability Reporting of Listed Companies: Automobile Sector in India", prepared by the School of Business Environment, Indian Institute of Corporate Affairs (IICA), under the aegis of the Ministry of Corporate Affairs, Government of India, in collaboration with Safe in India Foundation.

The automobile sector is a cornerstone of India's economy, contributing significantly in revenue and supporting millions of jobs across manufacturing, components, sales, and logistics. As the sector transitions towards electrification and cleaner mobility, the quality and integrity of its Business Responsibility and Sustainability Report (BRSR) disclosures have become central to building stakeholder trust and unlocking long-term value. This Report undertakes a rigorous, principle-wise assessment of BRSR filings from 80 listed automobile companies across two reporting cycles, offering an evidence-based account of how disclosure practices are evolving against the nine National Guidelines on Responsible Business Conduct (NGRBC).

This study has been made possible through the dedicated efforts of the School of Business Environment and the valuable partnership of Safe-in-India Foundation, whose collaboration has lent this Report both analytical depth and practical relevance. I extend my sincere appreciation to both teams for their diligence in undertaking this comprehensive review. I am confident that this Report will serve as a valuable reference for automobile companies, regulators, investors, and other stakeholders seeking to strengthen the quality and credibility of responsible business disclosures, and that it will encourage similarly rigorous sector-specific research across India's evolving ESG ecosystem.

Shri Gyaneshwar Kumar Singh, Director General & CEO,
Indian Institute of Corporate Affairs, Ministry of Corporate Affairs,
Government of India

Message from the Head, School of Business Environment, Indian Institute of Corporate Affairs

The School of Business Environment, Indian Institute of Corporate Affairs, is pleased to present this Research on Business Responsibility and Sustainability Reporting of Listed Companies in the Automobile Sector in India, undertaken jointly with Safe in India Foundation. This Report reflects the School's continued commitment to strengthening responsible business conduct through rigorous, evidence-led research into how the automobile sector is translating the NGRBC-BRSR framework into practice.

The study examines BRSR filings of 80 listed automobile companies, comprising Original Equipment Manufacturers and Suppliers, across the FY 2022-23 and FY 2023-24 reporting cycles. Through a manual, principle-wise review of disclosures against a structured five-point assessment framework, the Report offers a granular picture of reporting quality, completeness, and clarity across all nine NGRBC principles, while consciously distinguishing disclosure quality from actual ESG performance.

Developed through sustained collaboration with Safe-in-India Foundation and drawing upon extensive data review, this Report would not have been possible without their partnership and the dedicated efforts of the research team at the School of Business Environment. This Report is intended to serve as a practical resource for automobile companies, regulators, and investors seeking to understand and improve the state of ESG disclosure in the sector. I hope this Report will serve as a valuable reference for industry, policymakers, researchers, and other stakeholders, and contribute meaningfully to strengthening the quality of responsible business disclosures across India's automobile sector.

Dr. Garima Dadhich,
Associate Professor & Head, School of Business Environment,
Indian Institute of Corporate Affairs, Ministry of Corporate Affairs,
Government of India

Message from the Co-Founder & CEO, Safe-In-India Foundation

From Compliance to Capability: Strengthening India's Manufacturing Future

Responsible business today is not only about compliance. It is also about an opportunity to professionalise Indian manufacturing and strengthen its global competitiveness.

India has set a clear direction. Through the Ministry of Corporate Affairs' National Guidelines on Responsible Business Conduct (NGRBC) and SEBI's Business Responsibility and Sustainability Reporting (BRSR) framework, responsible conduct is no longer optional. These are not merely regulatory instruments; they signal how India intends its economy to grow, with stronger governance, safer workplaces, improved environmental performance and deeper trust with stakeholders.

This direction matters because working conditions are not a "soft" issue. They sit at the core of productivity and competitiveness. The Economic Survey 2024-25 reflects this shift, as suggested by us, linking improvements in working conditions to higher labour productivity, stronger manufacturing capability and more sustainable economic growth. Simply put, responsible business is good for business and good for the country.

The automotive sector is a natural place to lead. It is one of India's most important manufacturing ecosystems, large, complex and export-facing, contributing over 7% to national GDP and nearly half of manufacturing output. Its scale and structure give it the ability to set standards that extend far beyond its own boundaries.

At the same time, automotive supply chains are long and multi-tiered. What happens beyond OEMs and Tier-1 suppliers often determines real outcomes, for workers, for MSMEs and for the resilience of the industrial ecosystem. This makes a sector- specific lens essential.

This joint report by the Indian Institute of Corporate Affairs (ICA) and the Safe in India Foundation applies that lens. It reviews BRSR disclosures across listed automotive companies over two reporting cycles, assessing disclosure quality against the nine principles of the NGRBC.

The findings are encouraging. Reporting quality is improving, and many OEMs and large suppliers demonstrate stronger governance frameworks and more mature disclosure practices.

At the same time, the report highlights an important gap: between stated intent and consistent implementation across deeper tiers of the supply chain, where risks remain most concentrated. Closing this gap is the next frontier of responsible business in India.

At Safe in India, our work begins with workers, supporting injured workers and their families, and extends upstream to engaging constructively with companies, industry bodies and government to prevent injuries before they occur. We believe India cannot build world-class manufacturing on a low-road model. Long-term competitiveness requires the high road: better working conditions, driving higher productivity, quality and value creation.

This report is a step in that direction, practical, data-led and intended to support continuous improvement across the sector.

We sincerely thank the Indian Institute of Corporate Affairs for this collaboration, and especially the leadership of Shri Gyaneshwar Kumar Singh, DG and CEO, Dr Garima Dadhich, Associate Professor & Head- Business Environment, along with their team - Shivangi Vashishta and Sheetal Agrawal, who helped design and steer this work. I must also thank our team of VN Saroja and Dhanraj Balakrishna.

We hope it helps companies strengthen disclosures, sharpen accountability and, most importantly, improve outcomes for workers across India's automotive supply chains, while reinforcing India's ambition to build a globally competitive manufacturing economy.

Mr. Sandeep Sachdeva,
Co-Founder & CEO
Safe in India Foundation

Acknowledgements

The Indian Institute of Corporate Affairs acknowledges the contributions of all those who supported the preparation of this research on Business Responsibility and Sustainability Reporting in India's automobile sector.

The research was undertaken through a collaborative engagement between the **School of Business Environment, Indian Institute of Corporate Affairs, and Safe in India Foundation,** combining expertise in responsible business conduct, the NGRBC-BRSR framework, automobile-sector practices, occupational safety and responsible supply chains.

The Institute acknowledges **Dr. Garima Dadhich,** Associate Professor and Head, School of Business Environment, for leading the initiative and guiding its alignment with IICA's work on the sectoral adaptation of the National Guidelines on Responsible Business Conduct for the automobile manufacturing sector.

The Institute acknowledges **Ms. Shivangi Vashishta**, Chief Programme Executive, School of Business Environment, for providing technical inputs, reviewing disclosures and analyses, and coordinating the implementation of the research. The contributions of **Ms. Sheetal Agarwal**, Research Associate, School of Business Environmentand **Ms. Bodhika Darokar,** Research Associate, School of Business Environment, towards the data compilation, analyses and preparation of the Report are also acknowledged.

The Institute further acknowledges the contribution of the Safe-in-India Foundation team comprising **Mr. Sandeep Sachdeva,** Co-Founder and CEO; **Ms. V. N. Saroja,** Senior Advisor and Head of Safety; and **Mr. Dhanraj B.**, Senior Manager, Advocacy. Their sectoral insights, review inputs, and sustained engagement added significant value to the research.

The Institute also acknowledges the **listed automobile companies** whose publicly available BRSR disclosures formed the basis of the assessment, as well as the **colleagues and subject-matter experts** who provided inputs at various stages of the study.

This publication reflects the collective research effort and institutional collaboration between the Indian Institute of Corporate Affairs and Safe in India Foundation.

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LIST OF ABBREVIATIONS

Abbreviation	Full Form
BS	Bharat Stage
BRSR	Business Responsibility and Sustainability Report
BSE	Bombay Stock Exchange
CA	Complete & Accurate
CCA	Clear, Complete & Accurate
CSR	Corporate Social Responsibility
EMS	Environmental Management Systems
EPR	Extended Producer Responsibility
ESG	Environmental, Social, and Governance
ESI	Employees' State Insurance
EV	Electric Vehicle
FAME	Faster Adoption and Manufacturing of (Hybrid &) Electric Vehicles
GDP	Gross Domestic Product
GHG	Greenhouse Gas Emissions
GRI	Global Reporting Initiative
ISO	International Organization for Standardization
IICA	Indian Institute of Corporate Affairs
KPI	Key Performance Indicator
LCA	Life Cycle Assessment
MCA	Ministry of Corporate Affairs
MSME	Micro, Small, and Medium Enterprises
NCAP	New Car Assessment Programme
NGRBC	National Guidelines on Responsible Business Conduct
NSE	National Stock Exchange

LIST OF ABBREVIATIONS

Abbreviation	Full Form
NVG	National Voluntary Guidelines
OA	Only Accurate
OEM	Original Equipment Manufacturer
OH&S	Occupational Health & Safety
PAT	Profit After Tax
PF	Provident Fund
PLI	Production-Linked Incentive
POSH	Prevention of Sexual Harassment
R&D	Research and Development
SASB	Sustainability Accounting Standards Board
SBE	School of Business Environment
SDG	Sustainable Development Goals
SEBI	Securities and Exchange Board of India
SII	Safe in India Foundation
TCFD	Task Force on Climate-related Financial Disclosures
UNGPs	United Nations Guiding Principles
ZLD	Zero Liquid Discharge

EXECUTIVE SUMMARY

The Indian automobile industry remains a vital contributor to the country's economic growth, generating around US $240 billion[1] revenue and comprising approximately 7.1%[2] of India's GDP as well as nearly half of its manufacturing output. In FY 2023-24, India produced over 28 million vehicles spanning two-wheelers, three-wheelers, passenger vehicles, commercial vehicles, and quadricycles. This volume ranks India as the third-largest vehicle manufacturer worldwide, supporting an estimate of 30 to 31 million jobs across manufacturing, components, sales, and logistics. The sector is transitioning rapidly due to electrification, advanced materials deployment, and digital manufacturing. Notably, Indian EV market is forecasted to expand from US$ 3.21 billion in 2022 to US$ 113.99 billion by 2029, with a 66.52% CAGR.[3] Additionally, exports are gaining momentum, with auto-component shipments valued at US $21 billion in FY 2024 and export goals set between US $60– 100 billion by 2030.[4][5] Driven by policies such as the PM E-DRIVE program and Production Linked Incentives, India aims to establish itself as a low-carbon, high-value mobility manufacturing hub. To drive these ambitions sustainably, SEBI has implemented the Business Responsibility and Sustainability Reporting (BRSR) framework effective FY 2022-23 for the top 1000 listed entities.

BRSR aligns Indian ESG disclosures with leading international frameworks like the GRI, TCFD, SASB, and UNGPs, structured around nine core NGRBC principles encompassing ethics, sustainable product provision, workforce well-being, stakeholder responsiveness, human rights, environmental stewardship, transparent policy engagement, inclusive growth, and consumer responsibilities. The automobile sector faces material ESG challenges including significant greenhouse gas emissions, complex and often undocumented Tier II-III supply chains, occupational health and safety risks, labour welfare issues, and ethical sourcing complexities in EV batteries containing lithium, cobalt, nickel, and rare earth metals. In this context, strengthening BRSR disclosures should be recognised not merely as a compliance burden but as a strategic intervention and critical opportunity for the sector. By elevating the quality, consistency, and transparency of reporting automobile companies can unlock long-term value, improve stakeholder trust, and position themselves competitively in the global ESG landscape.

[1] https://www.pib.gov.in/PressNoteDetails.aspx?NoteId=154025&ModuleId=3
[2] https://www.pib.gov.in/PressReleasePage.aspx?PRID=2121826
[3] https://www.ibef.org/industry/electric-vehicle
[4] https://www.bcg.com/publications/2025/india-revving-up-exports-the-next-phase-of-export-growth-for-the-auto-component-industry 100-billion-by-2030-commerce-ministry/119569597
[5] https://auto.economictimes.indiatimes.com/news/auto-components/indian-auto-component-industrys-exports-to-surge-5x-to-

STUDY SCOPE & RESEARCH DESIGN

This joint research done by the Indian Institute of Corporate Affairs (IICA) and Safe in India Foundation (SIIF) is a comprehensive analysis of Business Responsibility and Sustainability Reporting (BRSR) disclosures by India's automobile sector. The study examined 80 listed automobile companies across two reporting cycles: FY 2022-23 with 79 companies, and FY 2023-24 with 80 companies. The composition included 16 Original Equipment Manufacturers (OEMs), who are vehicle designers and assemblers, and 64 suppliers (63 for FY 2022-23), who are component manufacturers.
The research used a descriptive and analytical research design involving a manual review of each company's BRSR filing against the nine National Guidelines on Responsible Business Conduct (NGRBC) principles

Description	Criteria
Clear, Complete & Accurate (CCA)	Detailed data with clear narrative, fully aligned with BRSR requirements Complete data but
Complete & Accurate (CA)	brief or lacking narrative depth Minimal or checkbox-style
Only Accurate	data, no narrative Discrepant, ambiguous, or
Incorrect	contradictory data No data provided, KPI
Not Reported	skipped or left blank

The five assessment criteria used in this study are adapted from the Business Responsibility Report (BRR) evaluation framework originally introduced by SEBI. These criteria enable systematic evaluation of disclosure quality based on completeness, accuracy, and clarity of information provided by companies against each Key Performance Indicator (KPI) under the NGRBC principles.

Note: The five criteria used in this analysis evaluate the quality of reporting/disclosure in the BRSR. They do not assess or verify what the companies have actually done or their real-world ESG performance but only how well it is reported in the BRSR.

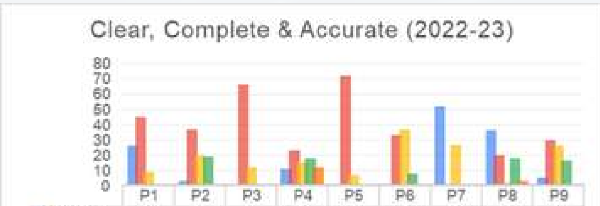
Based on these criteria, companies were classified into five reporting bands according to the percentage of KPIs rated in each Assessment Criteria: 100% (Excellent), 75-100% (Good), 50-75% (Moderate), 25-50% (Weak), and 0-25% (Very Poor).

OVERVIEW OF FINDINGS

Overview of Clear, Complete, and Accurate (CCA) Reporting across all Principles

Overall, BRSR reporting quality in the automobile sector has improved gradually between FY 2022-23 and FY 2023-24, owing to stronger governance structures, data management systems, and investor-driven disclosure practices.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
100.00%	30	7	0	3	0	2	56	38	8
75%-100%	44	36	74	10	77	36	0	23	32
50%-75%	6	19	6	17	3	37	24	1	30
25%-50%	0	17	0	31	0	5	0	18	8
0%-25%	0	1	0	19	0	0	0	0	0



	P1	P2	P3	P4	P5	P6	P7	P8	P9
100.00%	26	3	1	11	0	0	52	36	5
75%-100%	45	37	66	23	72	33	0	20	30
50%-75%	9	20	12	15	7	37	27	2	26
25%-50%	0	19	0	18	0	8	0	18	16
0%-25%	0	0	0	12	0	1	0	3	1

Figure 1: Clear, Complete, and Accurate (CCA) Reporting, FY 2022-23 vs FY 2023-24

Principle 1:
Most companies clearly reported details on fines, penalties, and ethics training programs. However, several did not provide functional links to anti-corruption or anti bribery policies or omitted descriptions of how conflicts of interest are managed. These aspects require more consistent and verifiable disclosure. Non-reporting is concentrated in the Leadership indicators (20%), which cover the supply chain partners (e.g. awareness measures)

Principle 2:
Reporting on R&D expenditure for sustainability remained limited. Many companies only shared overall R&D figures or descriptive statements instead of specific sustainability-linked investments or EPR compliance details. Disclosures on product take-back systems, use of recycled materials, and responsible sourcing practices declined year-on-year and need focused improvement. Non-reporting is concentrated in Leadership indicators covering Life Cycle Assessments and recycling of products (c.21%).

Principle 3:
Nearly all companies reported on insurance coverage, safety programs, and employee training initiatives. However, entities marking “Not Applicable” or “(-)” should provide valid explanations. Fewer companies

disclosed quantitative data on inclusion of differently-abled workers or actions taken post workplace incidents. Links to Equal Opportunity and Diversity policies were missing in many cases and need to be reported more transparently. Non-reporting is concentrated in the Leadership indicators (c.16%), which cover the supply chain partners (e.g. payment of statutory dues, assessments of health & safety practices and corrective measures.

Principle 4:
While most companies listed their stakeholder groups, reporting was weak on the processes used to identify and prioritize key stakeholders. Very few companies described how stakeholder feedback is incorporated into business decisions or how ESG issues are discussed at the Board level. Overall, this area saw a noticeable decline in reporting quality. Non-reporting is concentrated in Leadership indicators covering stakeholder consultation and engagement (c. 20%).

Principle 5:
Most companies disclosed information on human rights training and compliance with wage and working-hour norms. However, entities reporting "Not Applicable" should provide proper justification. Disclosures were weaker on human rights due diligence, grievance handling mechanisms, and protection from retaliation, indicators that require detailed procedural explanations. Non-reporting is concentrated in the Leadership indicators (c.22%), which cover the supply chain partners (e.g. assessments of human rights practices and corrective measures)

Principle 6:
Nearly all companies reported energy, water, and waste data, though several used "Not Applicable" or "(-)" without justification. Indicators requiring disclosure of implementation mechanisms, such as Zero Liquid Discharge (ZLD) systems and waste management practices, need to provide clearer and more detailed explanations of how these mechanisms are implemented and operated.

Disclosures on business continuity and disaster management, climate risk mitigation, and adaptation measures were often vague. Reporting on renewable energy use, supply chain emissions, and environmental audits also declined and needs attention.

Principle 7:
Most companies disclosed membership in industry associations. However, few elaborated on their policy positions, advocacy themes, or how these align with sustainability and responsible business objectives. Non-reporting is concentrated in the leadership indicators (c.31%), which cover the supply chain partners (e.g.assessments and mitigation measures).

Principle 8:
Companies widely reported on employment generation and community development projects under CSR. However, only a few detailed on how communities can share feedback or grievances. Reporting on support to small and marginal suppliers, and mechanisms for community grievance redressal, remains weak and requires greater depth and quantification.

Principle 9:
Most companies provided comprehensive data on product safety, recalls, and customer complaint redressal processes. However, consumer education initiatives, customer satisfaction surveys, and service disruption disclosures were limited.

Reporting on corrective actions taken or planned improvements was largely descriptive and needs to be strengthened for greater accountability.

Across Principles, non-reporting is concentrated in the leadership indicators (around 15-20 companies), which also cover the supply chain partners (e.g. assessments and corrective measures).

RECOMMENDATIONS AND THE WAY FORWARD

Strengthening ESG disclosures is key to driving long-term value creation, competitiveness, and sustainable growth. The following recommendations aim to transform ESG reporting from a compliance task into a strategic enabler for the automobile industry.

Recommendations for Regulators

Mandate leadership KPIs as essential indicators and make the following parameters mandatory to drive consistency, accountability, and responsible business conduct across the sector: Scope 3 emissions reporting, Life Cycle Assessments (LCA), Human Rights Due Diligence, comprehensive assessments of value chain partners (phased approach, starting with direct suppliers and extending deeper into the supply chain), disclosure of adverse environmental impacts arising from the entity's value chain, water management practices in water-stressed regions, and the adoption of preferential procurement policies that prioritize suppliers from marginalized or vulnerable groups.

Enhance Regulatory Frameworks
Enforce automated validation and mandate quantitative evidence to improve data quality and transparency. Phase in Third-Party Assurance. Begin independent verification with OEMs and Tier 1 suppliers, gradually expanding across the sector to strengthen credibility. Align with Global Standards by harmonising BRSR with GRI, TCFD, and SASB to streamline reporting and open international market opportunities.

Recommendations for Companies

Integrate Leadership KPIs in ESG Strategy Embed essential and leadership KPIs in disclosures with third-party assurance to build investor and stakeholder trust.

Build Value Chain Capacity
Support Tier II & III suppliers through training, digital platforms and peer-learning initiatives to enhance ESG reporting and value chain performance.

Strengthen Supply Chain ESG Performance
Extend grievance redressal mechanisms to the supply chain, provide suppliers with training, ESG frameworks, and digital tools for consistent and transparent data reporting.

Leverage Technology
Use ESG dashboards and digital systems for

real-time data management and progress tracking.

Maintain Transparency
Offer clear justifications for “Not Applicable” indicators to enhance disclosure credibility and comparability.

KPI-Based Recommendations for BRSR Enhancement in the Automobile Sector

To strengthen responsible business conduct across the Indian automobile sector, it is essential to adopt principle-wise key performance indicators that reflect the core expectations of the National Guidelines on Responsible Business Conduct (NGRBC). These KPIs enable companies to systematically assess ethical practices, environmental stewardship, social responsibility, and stakeholder engagement. The table below presents concise, principle specific KPI focus areas that can guide companies in enhancing transparency, accountability, and long-term sustainability performance.

NGRBC Principle	Topic / Key Focus Area
Principle 1	Whistleblower performance, board diversity, data privacy.
Principle 2	Product safety, management, chemical emission compliance, recycled materials.
Principle 3	EV reskilling, safety training, ISO 45001, near-miss reporting, supply-chain/value chain reporting.
Principle 4	Structured engagement, issue resolution, feedback to strategy.
Principle 5	Grievance remedytime, accessible channels, support for at-risk workers, supply-chain/value-chain reporting
Principle 6	Energy efficiency, ISO 14001/50001, Net-Zero milestones, supply chain/value-chain reporting
Principle 7	Transparency in policy positions and association alignments .
Principle 8	Inclusive procurement (MSME/women/minority), CSR impact.
Principle 9	Quality certifications, recall efficiency, grievance resolution.

By implementing these recommendations, automobile companies can demonstrate leadership intent, capitalise on emerging market opportunities in electric vehicles and sustainable mobility, strengthen stakeholder relationships, and contribute to India's positioning as a global ESG leader in automobile manufacturing, while delivering expected growth for industries.

CHAPTER 1: INTRODUCTION

1.1 ABOUT THE AUTOMOBILE SECTOR IN INDIA

The Indian automobile industry is a cornerstone of the national economy, contributing approximately 7.1% to India's Gross Domestic Product (GDP) and nearly 40% to the manufacturing GDP as of 2023. It ranks as the fourth-largest automobile producer globally, trailing only China, the United States, and Japan. The sector has evolved into a global hub for research and development (R&D) and manufacturing, driven by a robust domestic market and export capabilities. It provides direct and indirect employment to approximately 37 million people, making it one of the largest job creators in the country.[6]

The industry encompasses a diverse range of vehicle segments, including passenger vehicles, two- and three-wheelers, commercial vehicles, and an emerging electric vehicle (EV) segment. In FY23, two wheelers dominated the market, accounting for approximately 75% of total vehicle sales, followed by passenger vehicles at 18%. India produced around 5.1 million vehicles in 2023, reflecting steady growth despite global supply chain challenges. However, vehicle penetration remains low at 26 vehicles per 1,000 people, compared to global averages of over 180, indicating a significant growth potential.

Government initiatives have played a pivotal role in shaping the sector's trajectory.The Production-Linked Incentive (PLI) scheme, launched in 2021, incentivizes domestic manufacturing of advanced automobile technologies, including EVs and hydrogen fuel cell vehicles. The Faster Adoption and Manufacturing of Hybrid and Electric Vehicles (FAME) scheme, in its second phase (FAME-II), promotes EV adoption through subsidies and infrastructure development. Bharat Stage (BS) VI emission norms, implemented in 2020, have enforced stricter environmental standards, while the Bharat New Car Assessment Programme (Bharat NCAP), launched in 2023, aims to enhance vehicle safety. These policies align with India's ambitious target of achieving 30% EV penetration by 2030, although EVs currently constitute only 2.5% of total car sales.[7]

Despite its growth, the sector faces challenges, including high vehicle emissions, hazardous waste generation, and energy-intensive manufacturing processes. Global supply particularly

[6] Society of Indian Automobile Manufacturers. (2023). Annual Report 2022–23.
[7] Ministry of Heavy Industries. (2024). FAME-II Scheme Guidelines. Government of India.

shortages disruptions, of rare-earth materials for EV batteries, pose additional risks. Recent reports highlight a dealer inventory buildup worth ₹52,000 crore, signalling demand slowdowns in certain vehicle categories, particularly two wheelers and entry-level passenger vehicles.[8]

Overview of Listed Companies in the Auto Sector

This study analyzes 80 listed automobile companies, comprising 16 Original Equipment Manufacturers (OEMs) and 64 suppliers across Tier I, II, and III categories. The OEMs include major players such as:

- Maruti Suzuki India Limited
- Mahindra & Mahindra Limited
- Tata Motors Limited
- Bajaj Auto Limited
- Eicher Motors Limited
- TVS Motor Company Limited
- Hero MotoCorp Limited
- Cummins India Limited
- Ashok Leyland Limited
- JBM Auto Limited
- Force Motors Limited
- SML ISUZU Limited
- Olectra Greentech Limited
- Escorts Kubota Limited
- Vst Tillers Tractors Limited
- Beml Limited
- Wardwizard Innovations & Mobility Limited

Hyundai Motor India Limited (HMIL), listed in India in FY 2024–25, has started reporting BRSR from FY 2024–25; accordingly, it is not covered in the current analysis and will be included in future analysis.

The supplier group includes companies like Bosch, Tube Investments, Samvardhana Motherson, Subros, MM Forgings and Lumax,which span critical components such as engines, electronics, and lighting systems. The selection criteria focused on market capitalization and the availability of BRSR filings.

For FY 2023–24, the sample includes all 80 companies, while FY 2022–23 includes 79, as BRSR reporting became mandatory from that year. This sample is broadly representative of the Indian automobile sector, capturing diversity in company size, operational scale, and value chain positioning. The analysis of BRSR filings provides insights into how these companies address ESG challenges, such as emissions reduction, labour welfare, and supply chain transparency.

[8] Economic Times. (2024, January 15). Auto industry faces ₹52,000 crore inventory pile-up amid demand slowdown; https://economictimes.indiatimes.com

1.2 ABOUT THE AUTOMOBILE SECTOR VALUE CHAIN

The Indian automobile value chain is a complex and interconnected ecosystem that spans multiple stages, from research and development (R&D) to end-of-life vehicle management. Each stage involves distinct actors and presents unique ESG risks and opportunities. The key components of the value chain are:

Original Equipment Manufacturers (OEMs)
OEMs, such as Maruti Suzuki, Tata Motors, and Mahindra & Mahindra, are responsible for designing, assembling, marketing, and selling vehicles. They source components from various suppliers and integrate them into final products. OEMs are central to innovation, particularly in developing fuel-efficient and electric vehicles.

- **Tier I Suppliers:** These suppliers produce critical systems and components such as engines, transmissions, and electronics.
- **Tier II and III Suppliers:** These entities supply raw materials (e.g.steel, aluminum) and smaller components (e.g.fasteners, wiring). They are sometimes smaller enterprises with limited resources, which can lead to challenges in ensuring compliance with ESG standards, particularly in labour practices and waste management.

Dealers and After-Sales Service Providers
Dealers handle vehicle sales, while service providers offer maintenance and repair services. This segment is critical for customer engagement but faces challenges related to waste management (e.g.used oil, batteries) and ensuring fair labour practices.

Recyclers and End-of-Life Handlers
These entities manage vehicle disposal and material recovery. India's recycling infrastructure is still developing, with limited traceability and accountability in managing hazardous materials like batteries and fluids.

The value chain begins with R&D, where OEMs and Tier I suppliers innovate to meet market demands and regulatory requirements, such as BS-VI norms and EV technologies. Manufacturing involves energy-intensive processes and generates significant emissions, particularly in steel and aluminum production.

Logistics ensures the efficient movement of components and finished vehicles, while marketing drives consumer demand. After- sale services extend vehicle lifespans, and recycling aims to recover materials at the end of a vehicle's life. Each stage presents ESG risks, such as high carbon emissions in manufacturing, labour welfare issues in Tier II/III suppliers, and inadequate waste management in recycling.

1.3 ABOUT NGRBC BRSR FRAMEWORK

The National Guidelines on Responsible Business Conduct (NGRBC), introduced by the Ministry of Corporate Affairs (MCA) in 2018, represent a significant evolution from the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business (NVGs) issued in 2011. The NGRBC aims to foster ethical, inclusive, and sustainable business practices that align with global sustainability frameworks, such as the United Nations Sustainable Development Goals (SDGs) and the United Nations Guiding Principles on Business and Human Rights (UNGPs). The guidelines emphasize nine core principles that encourage businesses to operate with integrity, prioritise stakeholder interests, and contribute to environmental and social well-being.[9]

To operationalise these principles, the Securities and Exchange Board of India (SEBI) introduced the Business Responsibility and Sustainability Reporting (BRSR) framework in May 2021, replacing the earlier Business Responsibility Reporting (BRR) requirement. The BRSR is mandatory for the top 1000 listed companies in India by market capitalisation, effective from the financial year 2022–23. It provides a comprehensive and standardised format for disclosing Environmental, Social, and Governance (ESG) performance, enabling better transparency, accountability, and comparability across companies. The framework is structured around the nine NGRBC principles, which are:

1. **Principle 1**: Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable.
2. **Principle 2**: Businesses should provide goods and services in a manner that is sustainable and safe.
3. **Principle 3**: Businesses should respect and promote the well-being of all employees, including those in their value chains.
4. **Principle 4**: Businesses should respect the interests of and be responsive to all their stakeholders.
5. **Principle 5**: Businesses should respect and promote human rights.

[9] Ministry of Corporate Affairs. (2018), National Guidelines on Responsible Business Conduct, Government of India.

6. **Principle 6**: Businesses should respect and make efforts to protect and restore the environment.
7. **Principle 7:** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
8. **Principle 8:** Businesses should promote inclusive growth and equitable development.
9. **Principle 9**: Businesses should engage with and provide value to their consumers in a responsible manner.

The transition from NVGs to NGRBC reflects India's commitment to aligning with global ESG standards while addressing local socio-economic and environmental challenges. The NGRBC, with its mandatory BRSR reporting, addresses this gap by enforcing structured disclosures, enabling stakeholders including investors, regulators, and civil society to assess corporate performance on sustainability metrics. The BRSR framework also aligns with international reporting standards like the Global Reporting Initiative (GRI) and the Task Force on Climate-related Financial Disclosures (TCFD), enhancing India's position in global sustainability dialogues.

Attention to ESG and business responsibility is a sign of enlightened management. The idea that business responsibility is only an expense to businesses or the country is a misunderstanding that needs correcting. It's an investment. Multiple researchers have documented theoretical, correlational and causal arguments, linking productivity and improved working conditions.

1.4 SIGNIFICANCE OF NGRBC-BRSR IN THE AUTOMOBILE SECTOR & MATERIALITY ANALYSIS

The automobile sector's significant contribution to India's GDP and employment underscores its importance in advancing responsible business conduct. The sector faces material ESG risks, including high greenhouse gas emissions, labour welfare concerns, and ethical challenges in supply chain management. The NGRBC BRSR framework is critical for addressing these issues by providing a structured mechanism for ESG disclosure and performance improvement (SEBI, 2021).

The BRSR framework benefits multiple stakeholders:

- **Regulators:** It ensures accountability and compliance with national and international ESG standards, enabling better oversight of corporate practices.

- **Investors:** It provides standardized data to assess long-term value and risks, supporting informed investment decisions. For instance, companies with strong ESG performance are more likely to attract sustainable investments.

- **Customers and Workers:** It enhances transparency regarding company ethics, workplace conditions, and environmental impact, fostering trust and accountability.

- **Global Competitiveness:** By aligning with frameworks like GRI, UNGPs, TCFD, and SDGs, the BRSR positions Indian automobile companies to compete in global markets, where ESG compliance is increasingly a prerequisite).

In the automobile sector, the BRSR framework is particularly relevant for addressing emissions (e.g.Scope 1, 2, and 3 emissions), improving labour practices across the value chain, and ensuring ethical sourcing of materials like lithium and cobalt for EV batteries. It also encourages companies to adopt circular economy practices, such as recycling and sustainable product design, to reduce environmental impact.

Materiality in the Automobile Sector

Materiality analysis identifies the Environmental, Social, and Governance (ESG) issues most critical to a company's financial performance, operations, and stakeholder expectations. In India's automobile sector, materiality analysis is especially important due to the industry's complex value chain, high environmental footprint, and growing regulatory and market pressures. The sector is undergoing a major transformation driven by the transition to electric mobility, tightening emission norms, and increasing scrutiny of supply chain ethics and labour standards.

Conducting a robust materiality assessment helps companies pinpoint the most significant ESG issues such as carbon emissions, energy efficiency, responsible sourcing, waste management, and employee health and safety, that directly influence operational resilience and long term competitiveness.

It also enables firms to align with evolving regulations like Bharat Stage (BS) VI and global sustainability frameworks, while responding effectively to investor and consumer demands for accountability. By focusing on these material issues, automobile firms can enhance transparency, mitigate reputational and operational risks, and capitalize on emerging opportunities in green and sustainable mobility.

Material ESG issues are identified using the Sustainability Accounting Standards Board (SASB) framework and the disclosures of three companies namely **Tata Motors, Maruti Suzuki,** and **Mahindra & Mahindra.** These identified issues are subsequently mapped to the relevant BRSR indicators and NGRBC Principles to ensure alignment with national reporting requirements and sector-specific sustainability priorities.

Table 2: Material Issues Mapping with NGRBC and BRSR

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Environmental			
Energy Management	SASB	Principle 6	**Essential:** • Total energy consumption, energy intensity per rupee of turnover; Details of Perform, Achieve • and Trade (PAT) Scheme. **Leadership:** • Energy consumption in value chain; Energy • intensity reduction targets.
Waste & Hazardous Materials Management	SASB / Company Disclosures	Principle 6	**Essential:** • Total waste generated, waste diverted from disposal, waste directed to disposal; Significant spills. **Leadership:** • Waste generated in the value chain; Waste reduction initiatives.
Product Design & Lifecycle Management	SASB	Principle 2, 6	**Essential:** • Details of reclaimed products and their packaging materials; Extended Producer Responsibility (EPR) plan. **Leadership:** • Percentage of recycled input materials; Life Cycle Assessments (LCA) for environmental impacts.

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Materials Sourcing & Efficiency	SASB	Principle 2, 5	**Essential:** • Procedures for sustainable sourcing; Percentage of inputs sourced sustainably. **Leadership:** • LCA to identify sourcing risk Social and environmental risk assessments of suppliers.
End of Life Management	Company Disclosures	Principle 6	**Essential:** • Details of reclaimed products and their packaging materials; EPR plan. **Leadership:** • Percentage of reclaimed products/materials by category.
Greenhouse Gas Emissions	Company Disclosures	Principle 6	**Essential:** • Gross Scope 1, Scope 2, Scope 3 GHG emissions; Emission intensity per rupee of turnover. **Leadership:** • Emission intensity reduction targets; Scope 3 emissions in value chain.
Water and Effluents	Company Disclosures	Principle 6	**Essential:** • Water withdrawal, consumption, discharge; Water intensity per rupee of turnover. **Leadership:** • Water intensity reduction targets; Effluent treatment in value chain.
Environmental Compliance	Company Disclosures	Principle 6	**Essential:** • Details of non-compliance with environmental laws/regulations; Monetary value of fines. **Leadership:** • Proactive compliance measures for environmental regulations.

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Supplier Environmental Assessment	Company Disclosures	Principle 2, 6	**Essential:** • Percentage of suppliers assessed for environmental impacts. **Leadership:** • Social and environmental risk assessments of suppliers.
Environmental Grievance Mechanisms	Company Disclosures	Principle 6	**Essential:** • Mechanisms to receive and redress environmental grievances from stakeholders. **Leadership:** • Details of stakeholder engagement outcomes on environmental issues.
Adoption of Clean Technology	Company Disclosures	Principle 2, 6	**Essential:** • Details of measures for sustainable products/services; Energy consumption. **Leadership:** • Investments in clean technology; LCA for technology impacts.
Vehicle Life Cycle Analysis	Company Disclosures	Principle 2, 6	**Essential:** • Details of reclaimed products; EPR plan. **Leadership:** • LCA for environmental impacts across vehicle lifecycle.
Air Emissions	Company Disclosures	Principle 6	**Essential:** • Details of air emissions (other than GHG); Emission intensity. **Leadership:** • Air emission reduction targets.
Environmental Management Systems	Company Disclosures	Principle 6	**Essential:** • Details of environmental management systems implemented. **Leadership:** • Certification details of management environmental systems (e.g. ISO 14001).

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Social			
Product Quality & Safety/Customer Health and Safety	SASB	Principle 2, 9	**Essential:** • Details of processes to ensure product safety; Number of consumer complaints on safety. **Leadership:** • LCA for safety impacts; Product safety certifications.
Labour Practices	SASB	Principle 3, 5	**Essential:** • Details of training on health/safety; Grievance mechanisms for employees; Assessments for labour issues. **Leadership:** • Value chain labour assessments; Rehabilitation programs.
Customer Satisfaction	Company Disclosures	Principle 9	**Essential:** • Number of consumer complaints received; Percentage of complaints resolved. **Leadership:** • Details of customer satisfaction surveys and outcomes.
Health and Safety	Company Disclosures	Principle 3	**Essential:** • Details of training on health/safety; Number of work-related accidents and injuries. **Leadership:** • Health and safety certifications; Value chain safety programs.
Grievance Mechanisms	Company Disclosures	Principle 3, 5	**Essential:** • Mechanisms to receive and redress grievances from employees/stakeholders. **Leadership:** • Details of grievance resolution outcomes.

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Labour/Management Relations	Company Disclosures	Principle 3	**Essential:** • Details of collective bargaining agreements; Notice period for operational changes. **Leadership:** • Engagement with unions in value chain.
Occupational Health & Safety	Company Disclosures	Principle 3	**Essential:** • Details of training on health/safety; Number of work-related injuries. **Leadership:** • Health and safety certifications; value chain safety programs.
Supplier Assessment for Labour Practices	Company Disclosures	Principle 3, 5	**Essential:** • Percentage of suppliers assessed for labour practices. **Leadership:** • Social and environmental risk assessments of suppliers.
Labour Practices Grievance Mechanisms	Company Disclosures	Principle 3, 5	**Essential:** • Mechanisms to receive and redress labour-related grievances. **Leadership:** • Details of grievance resolution outcomes in value chains
Child Labour, Forced or Compulsory Labour	Company Disclosures	Principle 5	**Essential:** • Operations and suppliers at risk for child labour; Remediation measures. **Leadership:** • Value chain assessments for child labour risks.
Cyber Security	Company Disclosures	Principle 9	NA
Community Welfare	Company Disclosures	Principle 8	**Essential:** • Details of social impact assessments; Community investments. **Leadership:** • Outcomes of community welfare initiatives.

Material Issue	Source (SASB/Company Disclosures)	NGRBC Principle	BRSR Indicator (Essential/Leadership)
Customer Privacy	Company Disclosures	Principle 9	**Essential:** • Number of complaints regarding breaches of customer privacy. **Leadership:** • Measures to enhance customer data protection.
Governance			
Competitive Behaviour	SASB	Principle 1, 7	**Essential:** • Details of anti-corruption policies; Number of incidents reported. **Leadership:** • Anti-corruption training Stakeholder engagment on governance.
R&D	Company Disclosures	Principle 2	Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the Principle 2 environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.
Risk Assessment and Compliance	Company Disclosures	Principle 1, 7	**Essential:** • Details of risk management processes; Non-compliance with laws/regulations. **Leadership:** • Proactive compliance measures;Risk assessments in value chain.
Ethics	Company Disclosures	Principle 1	**Essential:** • Details of anti-corruption policies; Code of conduct violations. **Leadership:** • Ethics training programs Stakeholder engagement on ethics.

CHAPTER 2: OVERVIEW OF THE REPORTING

The Indian automobile sector is a cornerstone of national economic growth, contributing substantially to India's GDP, exports, and employment generation. As sustainability and responsible business conduct gain prominence globally, the Business Responsibility and Sustainability Reporting (BRSR) framework, mandated by the Securities and Exchange Board of India (SEBI) since FY 2022–23 for the top 1000 listed companies by market capitalization, has become a crucial instrument for enhancing transparency and accountability in Environmental, Social, and Governance (ESG) performance.

This chapter presents an analysis of BRSR disclosures from 80 listed automobile companies, including 16 Original Equipment Manufacturers (OEMs) and 64 suppliers across Tier I, II, and III categories. The assessment covers two financial years FY 2022–23 (79 companies due to phased adoption) and FY 2023–24. The selection of companies was based on their inclusion among the top 1,000 listed entities (the BRSR reporting scope) and the availability of BRSR filings, providing a representative view of the Indian automobile ecosystem.

Structure of the Analysis

The analysis systematically evaluates the disclosure quality of these 80 companies against the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC). Firstly, each company's responses to the BRSR Key Performance Indicators (KPIs) is being assessed, and then performance is being compared across principles and reporting years.

Each KPI was reviewed and categorised into one of five assessment criteria i.e. Clear, Complete & Accurate (CCA), Complete & Accurate (CA), Only Accurate (OA), Incorrect, and Not Reported to determine the quality of reporting. These results were then converted into overall reporting performance bands of 100%, 75–100%, 50 75%, 25–50%, and 0–25%, based on the percentage of KPIs that achieved the highest rating.

(Details of the evaluation process and scoring methodology are provided in the Research Methodology chapter.)

PRINCIPLE-WISE ANALYSIS

Principle 1: Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable.

Table 3:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 1

Principle 1										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	26	30	0	0	0	0	0	0	0	0
75%-100%	45	44	0	0	0	0	0	0	0	0
50%-75%	8	6	0	0	0	0	0	0	0	0
25%-50%	0	0	0	0	0	0	0	0	0	1
0%-25%	0	0	79	80	79	80	79	80	79	79
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates governance aspects like anti-corruption policies, board diversity, and conflict-of-interest management, emphasizing ethical conduct and transparent accountability, including in the value chain.In FY 2022–23, the distribution across reporting bands showed 26 companies (33%) at the 100% band with Clear, Complete & Accurate (CCA) reporting, 45 companies (57%) at 75–100%, and 8 companies (10%) at 50–75%. All companies in the 25–50% and 0–25% bands reported Complete Accurate (CA) data, with zero entries across Only Accurate, Incorrect, and Not Reported categories, indicating uniform structure across lower bands.

By FY 2023–24, the 100% band increased to 30 companies (37.5%), a gain of 4 companies (+15%). The 75–100% band decreased to 44 companies (55%), a decline of 1 company (−2%). The 50–75% band narrowed to 6 companies (7.5%), a decrease of 2 companies (−25%). For the first time, 1 company appeared in the 25–50% Weak band. Across all assessment categories, no companies reported entries in "Only Accurate," "Incorrect," or "Not Reported" in FY 2024, maintaining the same consistent pattern as FY 2023.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Table 4:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 2

Principle 2										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	3	7	0	0	0	0	0	0	0	0
75%-100%	37	36	0	0	0	0	0	0	0	0
50%-75%	20	19	0	0	0	0	0	0	0	0
25%-50%	19	17	1	0	0	6	0	0	25	17
0%-25%	0	1	78	80	79	74	79	80	54	63
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle assesses product stewardship, lifecycle assessments, extended producer responsibility (EPR), sustainable sourcing practices, recycled material percentages, and circular economy initiatives, prioritizing quantifiable and verifiable evidence of sustainable operations. In FY 2022–23, the 100% band contained only 3 companies (4%), while 37 companies (47%) reported at 75–100%, and 20 companies (25%) at 50–75%. The 25–50% band held 19 companies (24%), showing concentration in lower tiers. Under assessment categories, 1 company in the 25–50% band reported Complete Accurate data, while 25 companies reported Not Reported entries (primarily at 0–25% band with 54 companies). Zero companies reported at 0–25% in FY 2022–23.

By FY 2023–24, the 100% band expanded to 7 companies (8.75%), an increase of 4 companies (+133%). The 75–100% band remained nearly stagnant at 36 companies (45%), down 1 company. The 50–75% band remained stable at 19 companies (23.75%). The 25–50% band decreased to 17 companies (21%), a decline of 2 companies. Critically, 1 company entered the 0–25% Very Poor band—the only principle showing appearance at this bottom tier. Under assessment categories, Complete Accurate entries in the 25–50% band decreased to 0 (from 1). Only Accurate entries increased to 6 companies at 25–50% (new in FY 2024). Not Reported entries increased at 0–25% from 54 to 63 companies (+9 companies, +17% increase).

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Table 5:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 3

Principle 3										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	1	0	0	0	0	0	0	0	0	0
75%-100%	66	74	0	0	0	0	0	0	0	0
50%-75%	12	6	0	0	0	0	0	0	0	0
25%-50%	0	0	0	0	0	0	0	1	0	0
0%-25%	0	0	79	80	79	80	79	79	79	80
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates occupational (health and safety insurance, maternity/paternity provisions), workplace accessibility for differently-abled employees, and documented incident corrective actions, ensuring worker protection and development, including in the value chain.

In FY 2022–23, only 1 company (1.3%) reported at the 100% band with CCA data. A strong 66 companies (84%) reported at 75–100%, and 12 companies (15%) at 50–75%. Zero companies appeared in 25–50% or 0–25% bands. Across all assessment categories, all companies uniformly reported Complete Accurate (CA) data, with zero entries in "Only Accurate," "Incorrect," or "Not Reported."

By FY 2023–24, zero companies achieved 100% CCA status (the single leader lost its position). The 75–100% band expanded significantly to 74 companies (92.5%), a gain of 8 companies (+12% improvement rate). The 50–75% band decreased to 6 companies (7.5%), a decline of 6 companies (−50%). For the first time, 1 company appeared at 25–50% Weak band. Across assessment categories, all companies maintained Complete Accurate (CA) reporting uniformly, with zero entries in lower categories throughout all bands.

Principle 4: Businesses should respect the interests of and be responsive to all their stakeholders.

Table 6:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 4

Principle 4										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	11	3	0	0	0	0	0	0	0	0
75%-100%	23	10	0	0	0	1	0	0	1	0
50%-75%	15	17	0	1	2	10	0	0	21	13
25%-50%	18	31	4	5	4	29	0	0	2	3
0%-25%	12	19	75	74	73	40	79	80	55	64
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle assesses stakeholder identification processes, engagement mechanisms (consultations, surveys, forums), integration of stakeholder feedback into strategy and policy decisions, board-level consultation on environmental and social governance topics, and inclusion of vulnerable and marginalised groups (including workers) in engagement processes, prioritizing documented evidence of meaningful participation and impact.

In FY 2022–23, 11 companies (14%) reported at 100% with CCA data, while 23 companies (29%) were at 75–100%, 15 companies (19%) at 50–75%, 18 companies (23%) at 25–50%, and 12 companies (15%) at 0–25%. Under assessment categories, the 100% band contained only CCA entries. The 50–75% band showed 2 companies reporting "Only Accurate" and zero "Incorrect." The 25–50% band showed 4 companies reporting Complete Accurate and 4 reporting "Only Accurate." The 0–25% band had 75 companies reporting Complete Accurate, 73 "Only Accurate," 79 "Incorrect," and 55 "Not Reported."

By FY 2023–24, the 100% band collapsed to 3 companies (3.75%), a sharp decline of 8 companies (−73%). The 75–100% band dropped to 10 companies (12.5%), a decrease of 13 companies (−57%). The 50–75% band increased to 17 companies (21.25%), a gain of 2 companies (+13%). The 25–50% band surged to 31 companies (38.75%), an increase of 13 companies (+72%). The 0–25% band rose to 19 companies (23.75%), a gain of 7 companies (+58%). Under assessment categories, "Only Accurate" entries in the 50–75% band increased to 10 (from 2). "Only Accurate" entries at 25–50% jumped to 29 (from 4, +25). "Not Reported" entries increased at 0–25% from 55 to 64 (+9 companies).

Principle 5: Businesses should respect and promote human rights.

Table 7:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 5

Principle 5										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	0	0	0	0	0	0	0	0	0	0
75%-100%	72	77	0	0	0	0	0	0	0	0
50%-75%	7	3	0	0	0	0	0	0	0	0
25%-50%	0	0	0	0	0	0	4	2	0	0
0%-25%	0	0	79	80	79	80	75	78	79	80
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates human rights training and awareness programs, minimum wage compliance, child labour and forced labour assessments, sexual harassment and discrimination complaint mechanisms, grievance procedures with retaliation protection, human rights due diligence processes, and value-chain human rights risk assessments, ensuring comprehensive protection of worker rights, including in the value chain.

In FY 2022–23, zero companies reported at 100% CCA level. A strong 72 companies (91%) reported at 75–100%, and 7 companies (9%) at 50–75%. Zero companies appeared in lower bands. Across assessment categories, all companies uniformly reported Complete Accurate (CA) data. The 0–25% band showed only CA entries with 79 companies, while "Incorrect" entries appeared in 4 companies at 25–50% band and 75 companies at 0–25%.

By FY 2023–24, the 100% band remained at zero companies. The 75–100% band expanded to 77 companies (96.25%), a gain of 5 companies (+7%). The 50–75% band decreased to 3 companies, a decline of 4 companies (−57%). Zero companies appeared in 25–50% and 0–25% bands. Under assessment categories, Complete Accurate entries remained uniform at high levels. "Incorrect" entries decreased at 25–50% from 4 to 2 companies. "Not Reported" entries remained minimal with 79 at 0–25%, 80 at 50–75%, consistent with universal compliance reporting.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Table 8:

Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 6

Principle 6										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	0	2	0	0	0	0	0	0	0	0
75%-100%	33	36	0	0	0	0	0	0	0	0
50%-75%	37	37	0	0	1	0	0	0	1	0
25%-50%	8	5	0	0	3	0	12	12	22	18
0%-25%	1	0	79	80	75	80	67	68	56	62
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates energy consumption metrics, renewable energy adoption and quantification, greenhouse gas emissions reporting (Scope 1, 2, and 3), water management and discharge practices, waste generation and recycling data, biodiversity impact assessments, third-party environmental assurance, climate target-setting, and value-chain environmental risk assessments, emphasizing quantifiable data with independent verification.

In FY 2022–23, zero companies reported at 100% CCA level. 33 companies (42%) were at 75– 100%, 37 companies (47%) at 50–75% (largest single concentration), 8 companies (10%) at 25 - 50%, and 1 company (1%) at 0–25%. Under assessment categories, the 50–75% band showed 1 company reporting "Only Accurate" and zero "Incorrect." The 25–50% band had 12 companies reporting "Incorrect" (indicating data quality concerns) and 22 "Not Reported."

The 0–25% band showed 75 Complete Accurate, 80 "Only Accurate," 67 "Incorrect," and 56"Not Reported."

By FY 2023–24, 2 companies (2.5%) reached 100% CCA status. The 75–100% band increased to 36 companies (45%), a gain of 3 companies (+9%). The 50–75% band remained stagnant at 37 companies (46.25%), unchanged. The 25–50% band decreased to 5 companies (6.25%), a decline of 3 companies (−38%). The 0–25% band returned to zero companies (one company improved from Very Poor). Under assessment categories, "Only Accurate" entries at 50–75% decreased to 0 (from 1). "Incorrect" entries remained stable at 12 in the 25–50% band. "Not Reported" entries increased at 0–25% from 56 to 62 companies (+6, +11% increase).

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Table 9:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 7

Principle 7										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	52	56	0	0	0	0	0	0	0	0
75%-100%	0	0	0	0	0	0	0	0	0	0
50%-75%	27	24	0	0	0	0	0	0	0	0
25%-50%	0	0	0	1	1	2	0	0	23	21
0%-25%	0	0	79	79	78	78	79	80	56	59
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates disclosure of industry association memberships and advocacy activities, public policy positions on sectoral and sustainability matters, clarity on advocacy themes and rationale, alignment with stakeholder interests, and reporting of anti- competitive conduct incidents, prioritizing transparency on company positions in policy discussions.

In FY 2022–23, 52 companies (66%) reported at 100% CCA level. Zero companies reported at 75–100%, exhibiting a binary distribution. 27 companies (34%) reported at 50–75% Moderate. Zero companies appeared in lower bands. Under assessment categories, all 100% and 75– 100% bands reported only CCA entries (79 companies). The 50–75% band showed zero "Only Accurate" and "Incorrect." The 0–25% band had 79 Complete Accurate, 78 "Only Accurate," 79 "Incorrect," and 56 "Not Reported."

By FY 2023–24, 56 companies (70%) reported at 100% CCA, an increase of 4 companies (+8%). The 75–100% band remained at zero companies, maintaining binary distribution. The 50– 75% band decreased to 24 companies (30%), a decline of 3 companies (−11%). Zero companies appeared in lower bands. Under assessment categories, "Only Accurate" entries appeared in 2 companies at 50–75% (new in FY 2024). "Incorrect" entries appeared in 2 companies at 25– 50% (new in FY 2024, though no companies in that band). "Not Reported" entries increased at 0–25% from 56 to 59 companies.

Principle 8: Businesses should promote inclusive growth and equitable development.

Table 10:

Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 8

Principle 8										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	16	19	0	0	0	0	0	0	0	0
75%-100%	38	40	0	0	0	0	0	0	0	0
50%-75%	3	2	0	0	22	18	0	0	22	18
25%-50%	22	19	0	0	0	0	0	0	4	1
0%-25%	1	0	80	80	58	80	80	80	54	61
Total no. of companies	80	80	80	80	80	98	80	80	80	80

This principle evaluates Corporate Social Responsibility (CSR) initiatives, social impact assessments of community programs, aspirational district project implementation, community grievance mechanisms and resolution processes, procurement from marginalised enterprises and MSME suppliers with quantified targets, job creation in smaller towns, beneficiary documentation, and long-term community outcome tracking, emphasising measurable impact and accountability.

In FY 2022–23, 16 companies (20%) reported at 100% CCA, 38 companies (48%) at 75–100%, 3 companies (4%) at 50–75%, 22 companies (28%) at 25–50%, and 1 company (1%) at 0–25%. Under assessment categories, the 50–75% band showed 22 companies reporting "Only Accurate" (indicating checkbox-style reporting). The 25–50% band had zero "Only Accurate" and "Incorrect." The 0–25% band contained 80 Complete Accurate, 58 "Only Accurate," 80 "Incorrect," and 54 "Not Reported."

By FY 2023–24, 19 companies (23.75%) reported at 100%, an increase of 3 companies (+19%). The 75–100% band expanded to 40 companies (50%), a gain of 2 companies (+5%). The 50– 75% band narrowed to 2 companies (2.5%), a decline of 1 company (−33%). The 25–50% band decreased to 19 companies (23.75%), a decline of 3 companies (−14%). Zero companies remained at 0–25% (one company improved). Under assessment categories, "Only Accurate" entries at 50–75% decreased to 18 (from 22, −4 companies). "Not Reported" entries decreased at 50–75% from 22 to 18 (−4 companies).

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Table 11:
Year-on-Year Analysis by Scoring Category and Reporting Bands for Principle 9

Principle 9										
Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
100.00%	7	10	0	0	0	0	0	0	0	0
75%-100%	30	31	0	0	0	0	0	0	0	0
50%-75%	25	31	0	0	0	0	0	0	0	0
25%-50%	17	8	4	3	3	4	0	1	22	16
0%-25%	0	0	75	77	76	76	79	79	57	64
Total no. of companies	79	80	79	80	79	80	79	80	79	80

This principle evaluates product safety frameworks and documentation, product recall mechanisms and procedures, consumer complaint handling systems and resolution timelines, cyber-security infrastructure and data breach reporting, consumer satisfaction survey implementation, consumer education on safe and responsible product use, service disruption notification mechanisms, and corrective action implementation on identified issues, ensuring reactive safety compliance and proactive customer engagement.

In FY 2022–23, 7 companies (9%) reported at 100% CCA, 30 companies (38%) at 75–100%, 25 companies (32%) at 50–75%, 17 companies (21%) at 25–50%, and zero at 0–25%. Under assessment categories, the 25–50% band had 4 companies reporting Complete Accurate, 3 "Only Accurate," and zero "Incorrect." The 0–25% band showed 75 Complete Accurate, 76 "Only Accurate," 79 "Incorrect," and 57 "Not Reported."

By FY 2023–24, 10 companies (12.5%) reported at 100%, an increase of 3 companies (+43% improvement rate). The 75–100% band remained stable at 31 companies (38.75%). The 50–75% band expanded to 31 companies (38.75%), a gain of 6 companies (+24%, representing upward movement). The 25–50% band decreased sharply to 8 companies (10%), a decline of 9 companies (−53% improvement). Zero companies remained at 0–25%. Under assessment categories, Complete Accurate entries at 25–50% decreased to 3 (from 4). "Only Accurate" entries remained at 4. "Incorrect" entries increased to 1 at 25–50% (new in FY 2024). "Not Reported" entries decreased from 22 to 16 (−6 companies).

CONCLUSION

The automobile sector is advancing in its approach to sustainability reporting. About half of the companies are providing clear and comprehensive information. The other half is progressing through different stages of development, reflecting the sector's evolving commitment to transparency and accountability.

There are encouraging developments in worker safety and human rights. Nearly all companies are reporting well on these areas, demonstrating that when standards are established and understood, the industry can achieve strong alignment. This success provides an important foundation for continued advancement.

At the same time, certain areas present opportunities for further development. Community engagement and stakeholder feedback integration are areas where companies need to improve reporting. Environmental reporting also shows varying levels of reporting, requiring improvement with some companies are making strong progress while others are building their capacity in this important area.

The progress achieved in worker protection and human rights shows what is possible when the sector comes together. By continuing to strengthen practices in community engagement and environmental reporting, building on existing successes, and supporting companies at all stages of their sustainability journey, the automobile industry can move forward with greater consistency and impact. The sector is on a path of improvement, and with sustained commitment to these important areas, continued progress will follow.

CHAPTER 3: RECOMMENDATIONS & WAY FORWARD

1. REPORTING GAPS AND CORRESPONDING RECOMMENDATIONS

A review of 80 listed automobile companies shows that while BRSR adoption is increasing, the quality, completeness, and consistency of disclosures remain highly variable. The following table combine each identified gap with its specific recommendation for improvement.

Table 12: Reporting Gaps and Recommendations

Reporting Gap	Observation	Recommendation
a. Policy Disclosure Without Process Detailing	Companies often disclose existence of policies (e.g.anti-corruption, sustainable sourcing, equal opportunity) without explaining implementation, monitoring, or review mechanisms.	Mandate companies to provide process-level details including implementation mechanism, frequency of monitoring, responsible committees, and periodic review outcomes. Include examples and case evidence to demonstrate real application.
b. Missing or Incorrect Web References	Many reports mention "available on website" or provide non-functional URLs, reducing accessibility and verification.	Require entities to include active, direct hyperlinks to policy documents or relevant web pages. SEBI can introduce automated hyperlink validation in the BRSR submission portal.
c. Incomplete Quantitative Data	Several indicators, particularly under Principles 2 and 6 (R&D, energy, material usage), are left blank or marked "NA" without justification.	Ensure completeness of quantitative indicators with mandatory explanation for missing data.
d. Weak Value Chain and Supply Chain Coverage	Supplier ESG assessments and human rights due diligence disclosures are qualitative and limited to Tier 1 suppliers. Even Tier 1 data is reported partially, as it is to be reported under Leadership indicators, which are optional and only include a limited number of indicators (e.g. assessments) and do not include other important indicators (e.g. training, monitoring, proactive action)	Build supplier capacity across Tier 2–3 levels to collect ESG data through templates, workshops, and joint programs with OEMs. Encourage inclusion of supply chain metrics in assurance scope.

Reporting Gap	Observation	Recommendations
e. Unexplained "Not Applicable" Responses	Many companies mark indicators as "NA" without reason, making it unclear whether it is non-relevant or unreported	Entities must justify each "Not Applicable" indicator with a short explanation in the BRSR form. SEBI can make justification fields mandatory.
f. Lack of Evidence for Implementation	Narrative statements such as "safety trainings conducted" are not supported by data on frequency, coverage, or outcomes.	Companies should implementation quantify evidence (number of trainings, employee coverage, incidents, outcomes). Templates should require measurable evidence for process indicators.
g. Inconsistent Reporting Format	Many disclosures deviate from SEBI's Yes/No and tabular structure, making inter-company comparison difficult.	SEBI should provide sector specific standard templates for uniform disclosure format (e.g.automobile BRSR annexure). Companies must adhere strictly to these.
h. Limited Assurance and Verification	Most companies have reported "Not Applicable" for third-party assurance, reducing data reliability	Encourage voluntary third-party assurance for key ESG indicators. SEBI may consider phased mandatory assurance for large OEMs and Tier 1 suppliers.
i. Weak Linkages Between Policies, Targets, and Outcomes	Sustainability targets are generic and lack measurable KPIs or timelines.	Companies should link every ESG policy with measurable targets, base year, and progress data. Introduce BRSR+ performance tracking tables in future versions.
j. Insufficient Employee Health and Human Rights Disclosures	Limited disclosure on occupational health, insurance, diversity, and rights of contract workers.	Mandate reporting contractual, segregated data (permanent, temporary workforce). Encourage adoption of ISO 45001 and inclusion of human rights indicators beyond POSH compliance.

2. RECOMMENDATIONS AND WAY FORWARD

Strengthening disclosures represents a strategic intervention that positions companies and the sector for long-term value creation, competitive advantage, and sustainable growth. The recommendations outlined provide a pathway for the automobile industry to transform ESG reporting from a compliance exercise into a strategic enabler of transformation.

For Regulators:

- Regulators should make the following KPIs mandatory to drive consistency, accountability, and responsible business conduct across the sector: Scope 3 emissions reporting, Life Cycle Assessments (LCA), Human Rights Due Diligence, comprehensive assessments of value chain partners, disclosure of adverse environmental impacts arising from the entity's value chain, water management practices in water-stressed regions, and the adoption of preferential procurement policies that prioritise suppliers from marginalised or vulnerable groups.

- Stricter submission norms should be enforced through automated hyperlink validation, mandatory justifications for "Not Applicable" indicators, and quantitative evidence for key processes to strengthen data integrity and transparency.

- Third-party assurance should be introduced in phases, beginning with OEMs and Tier 1 suppliers, and later extended to smaller players to enhance the credibility and reliability of ESG disclosures.

- Capacity-building initiatives including training programs, digital tools, and peer-learning platforms should be developed to help Tier II–III suppliers build ESG reporting capabilities and align with industry requirements.

- BRSR requirements should be harmonised with global frameworks like GRI, TCFD, and SASB to reduce duplication, improve international comparability, and facilitate global market access for Indian companies.

For Companies:

- Companies should integrate essential and leadership KPIs into their ESG strategy through evidence-based, assured disclosures that demonstrate real progress and strengthen stakeholder confidence.

- Firms should support their suppliers by providing structured training, clear ESG reporting guidelines, and access to digital data collection tools to ensure robust and transparent supply chain reporting.

- Organizations should adopt technology-driven ESG dashboards for real-time tracking, validation, and management of sustainability data to inform strategic decisions and performance improvement.

- Companies should ensure full transparency in reporting by offering clear and credible justifications for indicators marked "Not Applicable," thereby enhancing accountability and trust.

- By adopting these actions, companies can achieve sustainable growth, improve investor confidence, and play a leading role in advancing India's transition toward sustainable and responsible mobility.

3 .SPECIFIC METRIC LEVEL RECOMMENDATION

Table 13: KPI suggestion for each principle

NGRBC Principle	Suggested KPI/Question
Principle 1: Conduct and govern with integrity, ensuring ethical, transparent, and accountable practices	Does the company report on whistleblower cases received, investigated, substantiated, resolved, and pending, along with average resolution time and anti- retaliation measures?
	Does the company disclose year-on-year data on board composition, covering gender diversity, independence, tenure, and skills/competency matrix?
	Does the company have a formal data privacy policy aligned with the DPDP Act, 2023, and disclose incidents and remediation measures?
Principle 2: Provide sustainable and safe goods and services	What % of vehicle models sold were rated 5-star or higher in NCAP safety tests?
	Does the company maintain a Chemical Inventory Management System covering hazardous, restricted, and banned substances?
	What strategy is in place for fleet emission compliance (e.g.Bharat Stage VI, CAFÉ, AIS)?
	What % of material used per vehicle is recycled, lightweight, or eco-friendly?

NGRBC Principle	Suggested KPI/Question
Principle 2: Provide sustainable and safe goods and services	Percentage of Facilities Certified to ISO 9001
	What percentage of R&D spend in India is directed towards clean mobility solutions?
	What percentage of critical EV components (e.g.battery packs, motors, semiconductors) are locally sourced or manufactured in India under the PLI Scheme for Auto/Advanced Chemistry Cells?
Principle 3: Promote employee well-being	Has the company implemented reskilling/upskilling initiatives for ICE workers to transition into EV, battery, or digital roles?
	What percentage of workforce received training in EV technologies, automation, or digital systems?
	What percentage of facilities are certified to ISO 45001? What percentage of direct suppliers are certified to ISO 45001?
	What share of the total workforce is covered under an ISO 45001-certified OHS management system?
	What is the near-miss reporting rate, and what are the corrective-action closure rates within 30/60/90 days? What is the near-miss reporting rate, and what are the corrective-action closure rates within 30/60/90 days in the supply chain (at least direct suppliers)?
	Are workers represented on joint worker–management health & safety committees? If yes, what percentage of the workforce is represented?
	Does the company have a legally enforceable Supplier Code of Conduct and a Whistleblower Policy that explicitly cover occupational safety & health (OSH) and human rights? Do they cover the deeper supply chain?
	Details of safety-related incidents (similar to Q11 for own operations) in the supply chain (at least direct suppliers)

NGRBC Principle	Suggested KPI/Question
Principle 3: Promote employee well-being	Details of retirement benefits, for Current FY and Previous Financial Year: ESIC (similar to Q2 for own operations) in the supply chain (at least direct suppliers)
	Percentage of workers who received employment/appointment letters: ◦ Own operations ◦ Supply Chain (at least direct suppliers)
	Employees and workers who have been provided training on OSH and Working Conditions (similar to Q8 for own operations) in the supply chain (at least direct suppliers)
	Does the company have a Just Transition roadmap for ICE to EV workforce shift?
Principle 4: Respect the interests of and be responsive to all stakeholders.	Does the company have a structured stakeholder mapping policy (key groups, frequency, modes of engagement)? Are supply chain workers mapped/included as stakeholders by the company?
	What proportion of stakeholder concerns received formal management response/action?
	Is there a mechanism in place to measure, evaluate and report on how stakeholder feedback influenced strategy, risk management, or product development?
	What % of key value chain stakeholders are engaged through stakeholder consultations? What are the mechanisms employed to engage the value chain stakeholders?
Principle 5: Respect and promote Human Rights	Average time to provide remedy for substantiated human- rights grievances, and % where remedy was agreed by the complainant.
	Do all grievance mechanisms (workers, suppliers, communities) include confidentiality, non-retaliation and accessibility (languages/anonymous channels) provisions? Are workers in the supplier chain included in the scope of the grievance mechanisms?

NGRBC Principle	Suggested KPI/Question
Principle 5: Respect and promote human rights	What % of internal combustion engine ICE-line workers at risk of displacement have access to reskilling pathways (to EV/battery roles)
Principle 6: Protect and restore the environment	Employees and workers who have been provided training on human rights issues and policy(ies) of the entity (similar to Q1 for own operations) in the supply chain (at least direct suppliers)
	Describe the internal mechanisms in place to redress grievances related to human rights issues in the supply chain (similar to Q5 for own operations).
	Has the company implemented energy conservation projects in the past financial year?
	Percentage of Facilities Certified to ISO 14001
	Are any manufacturing facilities ISO 50001 certified? a. Number and location of ISO 50001-certified facilities b. Year of ISO 50001 certification
	Has the company committed to a Net Zero target or carbon neutrality goal for Indian operations? Provide timelines and interim milestones for Net Zero/carbon neutrality
	Has the company committed to a Net Zero target or carbon neutrality goal for Indian operations?
	Timelines and interim milestones for Net Zero/carbon neutrality
Principle 7: Engage responsibly in public and regulatory policy advocacy	Does the company publicly disclose its policy advocacy positions and alignment with national climate/EV roadmaps (e.g.NAPCC, India EV Policy)?
	Percentage of trade associations/lobbying groups where the company has disclosed policy alignment and positions.
Principle 8: Promote inclusive growth and equitable development	% of procurement spend from MSMEs, local suppliers, and women/minority-owned businesses.

NGRBC Principle	Suggested KPI/Question
Principle 8: Promote inclusive growth and equitable development	Number of beneficiaries reached through CSR/community development programs, with impact metrics (e.g.% of youth trained absorbed into jobs).
	Disclosure of preferential procurement targets (e.g.% target for MSMEs or vulnerable groups).
	Include value chain workers in Q3 (Describe the mechanisms to receive and redress grievances of the community, including workers and employees in the value chain)
Principle 9: Responsible consumer engagement	Are manufacturing/quality systems certified to ISO/TS 16949 or IATF 16949?
	Number and name of sites certified to ISO/TS 16949 or IATF 16949
	Scope of ISO/TS 16949 or IATF 16949 certification
	Average product recall response time (days/weeks) and % of recalls closed within target timelines
	% of vehicles sold with clear end-of-life instructions (recycling, safe disposal of batteries, etc.).
	% of consumer complaints resolved within 30/60/90 days.

ANNEXURE-I
RESEARCH BACKGROUND & DESIGN

This study is a joint initiative of the Indian Institute of Corporate Affairs (IICA) and the Safe in India Foundation (SII), aimed at examining the quality, completeness, and maturity of Business Responsibility and Sustainability Reporting (BRSR) disclosures in India's automobile sector. The research was undertaken in light of the growing emphasis on Environmental, Social, and Governance (ESG) transparency and the implementation of SEBI's mandatory BRSR framework from FY 2022–23 onwards.

The study analyzes disclosures from 80 listed automobile companies comprising 16 Original Equipment Manufacturers (OEMs) and 64 suppliers for two financial years:

- FY 2022–23: 79 companies (first year of mandatory BRSR implementation)
- FY 2023–24: 80 companies (full compliance year)

The research evaluates the extent to which these companies have aligned their reporting practices with the National Guidelines on Responsible Business Conduct (NGRBC), focusing on disclosure quality, consistency, and year-on-year progress. Particular attention is given to material ESG issues relevant to the sector, including Scope 3 emissions, workforce well-being, occupational health and safety, resource efficiency, and ethical governance.

RESEARCH METHODOLOGY

Overview

The study adopts a descriptive and analytical research design to evaluate how listed automobile companies in India disclose ESG information through BRSR. The approach combines structured data collection, systematic evaluation, and quantitative analysis to derive insights into the quality, accuracy, and completeness of corporate disclosures.

Research Scope and Sample

The study analyzes BRSR filings of 80 listed automobile companies, comprising:

- 16 Original Equipment Manufacturers (OEMs): Vehicle assemblers and designers (e.g.Tata Motors, Maruti Suzuki).

- 64 Suppliers (63 in FY 2022–23): Tier I III component manufacturers (e.g. Bosch India, Lumax, Subros).

The companies were selected based on market capitalization and the availability of BRSR disclosures, ensuring balanced representation across the automobile value chain.

Reporting Year	No. of Companies	Description
FY 2022–23	79	First year of mandatory BRSR compliance
FY 2023–24	80	Full compliance year across the sample

The analysis covers all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), allowing for a comprehensive assessment of how automobile companies disclose information related to ethical governance, environmental management, and social responsibility.

Data Collection Approach

Data was collected through a manual review of each company's publicly available BRSR filings. Reports were sourced from:

- Standalone BRSR reports,
- Integrated annual reports containing BRSR sections, and
- ESG or sustainability reports aligned with BRSR indicators.

Each company's responses were systematically extracted, mapped to the relevant NGRBC principles, and evaluated for the clarity, completeness, and accuracy of the disclosures. The assessment included both Essential and Leadership indicators as outlined in the BRSR framework.

Assessment Criteria

Each disclosure was evaluated based on its overall quality and level of detail using the following five categories:

Category	Description
Clear, Complete & Accurate (CCA)	Detailed and comprehensive data with clear narrative, fully aligned with BRSR requirements
Complete & Accurate (CA)	All required data reported accurately but with limited contextual explanation
Only Accurate (OA)	Minimal or checkbox-style responses without supporting details
Incorrect	Discrepant, ambiguous, or contradictory information
Not Reported	No disclosure provided or marked "Not Applicable" without justification

Analytical Framework

The research employs a four-step evaluation process to measure and interpret disclosure quality across companies and reporting years.

Step 1: KPI-Level Assessment

For each company, BRSR disclosures were reviewed under every NGRBC principle. Each disclosure was classified into one of the five categories - CCA, CA, OA, Incorrect, or Not Reported, depending on the completeness and reliability of the information provided.

Step 2: Classification and Counting

Once all disclosures were categorised, the number of entries in each category was counted to determine the distribution for every company.

For illustration, the table below presents reporting under Principle 1 (total 53 KPIs)

Table 15:
Number of KPIs reported by five companies (example) in each Assessment Criteria

Company	CCA	CA	OA	Incorrect	Not Reported	Total
A	51	0	0	0	2	53
B	49	3	1	0	0	53
C	41	4	1	1	6	53
D	25	10	3	0	15	53
E	53	0	0	0	0	53

This tabulation highlights differences in disclosure completeness and quality across companies.

Step 3: Determining the Reporting Band

To measure overall reporting quality, the proportion of disclosures rated as Clear, Complete & Accurate (CCA) was calculated using the following formula:

Reporting Band (%)=Total Disclosures / Number of CCA Disclosures ×100

Based on this percentage, companies were classified into five reporting bands:

Step 4: Aggregated and Comparative Analysis

Table 16:
Example of Calculations

Reporting Band	Meaning	Range
100%	Perfect – All disclosures comprehensive and accurate	Exactly 100%
75–100%	Good – Most disclosures are detailed and complete	75.1–99.9%
50–75%	Moderate – Around half meet the highest standard	50.1–75%
25–50%	Weak – Less than half are comprehensive	25.1–50%
0–25%	Very Poor – Minimal or no comprehensive disclosures	0–25%

After calculating individual company scores, results were aggregated to show how many companies fell within each reporting band. For instance:

Table 17:
Number of Companies against each assessment criteria and reporting band %

Reporting Band %	CCA	CA	OA	Incorrect	Not Reported
100%	1	0	0	0	0
75%-100%	3	0	0	0	0
50%-75%	1	0	0	0	0
25%-50%	0	0	0	0	1
0%-25%	0	5	5	5	4
Total no. of companies	5	5	5	5	5

Data Analysis
The analytical process focused on evaluating principle-wise and year-on-year (YoY) trends in BRSR disclosures across the automobile sector. This approach enabled a structured understanding of how reporting quality evolved across the nine NGRBC Principles between FY 2022–23 and FY 2023–24.

Principle-wise Analysis
Disclosures were analyzed separately for each NGRBC Principle to identify thematic strengths and weaknesses in ESG reporting. This helped determine which areas, such as ethical governance, workforce welfare, environmental performance, or stakeholder engagement, show higher levels of compliance, and which require greater attention or capacity-building efforts.

Year-on-Year (YoY) Comparison
The study compared results from FY 2022–23 and FY 2023–24 to assess improvements in reporting completeness, consistency, and accuracy over time. This longitudinal view highlights sectoral progress, persistent gaps, and emerging disclosure priorities as BRSR implementation matures.

KPI-wise Analysis
A detailed KPI-level analysis was conducted for all nine NGRBC Principles. Principle-specific quantitative results and performance tables are provided in the Annexure for reference.

LITERATURE REVIEW

The Indian automobile sector, a cornerstone of the nation's manufacturing economy, has garnered increasing attention for its environmental, social, and governance (ESG) performance due to its significant economic contributions and sustainability challenges. Several studies and reports provide critical insights into the sector's ESG landscape, shaping the context for this study's analysis of Business Responsibility and Sustainability Reporting (BRSR) practices among 80 BSE/NSE-listed automobile companies.

NITI Aayog's Transforming India's Mobility (2018) underscores the urgency of sustainable mobility to align with India's net-zero emissions target by 2070. The report emphasises policy frameworks like the Faster Adoption and Manufacturing of Electric Vehicles (FAME) and Bharat Stage VI norms, which have driven environmental focus in BRSR disclosures, particularly on emission reductions and electric vehicle (EV) adoption. However, it notes significant gaps in supplier-level ESG reporting, especially for Micro, Small, and Medium Enterprises (MSMEs), which form a critical part of the automobile value chain .

The Society of Indian Automobile Manufacturers (SIAM) Annual Report (2023) provides detailed data on the sector's performance, reporting a 20% year-on-year growth in EV sales and highlighting challenges such as rare-earth material shortages and workforce safety issues.

While Original Equipment Manufacturers (OEMs) lead in adopting sustainability practices, the report indicates that suppliers, particularly Tier II and III, lag in disclosure quality due to resource constraints and limited regulatory oversight .

Globally, the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) frameworks offer standardised benchmarks for automobile ESG reporting. GRI 305 (Emissions) and GRI 403 (Occupational Health and Safety) emphasise consistent metrics for emissions and workplace safety, which BRSR aligns with to enhance comparability [GRI, 2021]. SASB's Automobile Industry Standards identify material issues such as Scope 3 emissions, product safety, and labour practices, noting that supplier reporting globally remains weaker than OEMs due to fragmented supply chains and varying compliance levels .

The SafetyNiti 2025 report by Safe in India Foundation (SII) provides a critical perspective on occupational safety and health (OSH) within the automobile supply chain, analysing policies and BRSR submissions of the top 8 listed OEMs (e.g.Bajaj, Tata, Maruti Suzuki). CRUSHED 2025 report by Safe In India Foundation reports over 2,000 severe injuries annually in supplier factories across Haryana and Maharashtra, with 67% resulting in body part loss, highlighting significant gaps in OSH implementation.

SafetyNiti 2024critiques BRSR's limited coverage of supply chain OSH indicators, noting that only 37% of relevant indicators were adequately reported, with deficiencies in accident reporting and corrective actions. It emphasises the need for OEMs to strengthen Supplier Codes of Conduct (SCoCs) and extend safety audits to Tier II suppliers, aligning with this study's focus on supply chain ESG gaps [SII, 2025]. In parallel, the Economic Survey 2024–25 explicitly links working conditions, including occupational safety and health (OSH) to labour productivity (Box XII.5), positioning improvements in working conditions as an investment in productivity and economic growth.

Existing literature primarily focuses on policy frameworks, environmental metrics, or global benchmarks, with limited analysis of BRSR-specific disclosures across the entire automobile value chain. This study addresses this gap by analysing BRSR filings of 80 BSE/NSE-listed companies, comparing OEMs and suppliers, and tracking year-on-year progress in disclosure quality.

Research Objectives

This study was undertaken with the primary goal of evaluating the quality and maturity of ESG disclosures among companies in India's automobile sector under the BRSR framework. The objectives were carefully structured to derive actionable insights across environmental, social, and governance parameters. The key objectives of this research include:

- Evaluate ESG Disclosure Quality under Principles 1 to 9 of NGRBC: The study undertakes a comprehensive review of ESG disclosures across all nine principles of the NGRBC. It examines how clearly, accurately, and completely companies present their environmental, social, and governance responsibilities—identifying gaps, strengths, and inconsistencies in alignment with the holistic intent of the BRSR framework.
- Track Year-on-Year Progress: With data from two reporting cycles (FY 2022–23 and 2023–24), the research highlights patterns of improvement, stagnation, or decline in ESG reporting practices.

- Identify Material ESG Issues in the Automobile Sector: The study surfaces key material topics such as Scope 3 emissions, workforce diversity, waste management, and grievance redressal mechanisms that are critical for stakeholder trust and sustainability.
- Map Reporting to ESG Themes: By linking BRSR indicators to ESG dimensions, the study reveals thematic strengths and underreporting trends in emissions, energy, labour conditions, and ethical governance practices.
- Recommend Targeted Interventions to Improve Disclosure: The final objective is to provide practical, sector-specific recommendations for suppliers, OEMs, and regulators to enhance ESG compliance and alignment with national and global frameworks.

Scope and Limitations

Scope

This study provides a comprehensive evaluation of Business Responsibility and Sustainability Reporting (BRSR) practices among 80 companies listed on the Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) within India's automobile sector. The sample, aligned with the Securities and Exchange Board of India (SEBI) mandate for BRSR compliance effective FY 2022–23, includes 16 Original Equipment Manufacturers (OEMs), such as Tata Motors and Maruti Suzuki, and 64 suppliers, encompassing Tier I, II, and III component manufacturers like Bosch India. This selection captures the diversity of the automobile value chain, from vehicle design and assembly to raw material supply, ensuring a broad representation of operational and ESG-related dynamics.

The analysis spans two financial years, FY 2022–23 (79 companies due to phased BRSR implementation) and FY 2023–24 (80 companies), enabling a year-on-year (YoY) comparison of disclosure quality and maturity. It evaluates disclosures across all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), which collectively address ethical governance, sustainable products, employee well-being, stakeholder engagement, human rights, environmental stewardship, policy advocacy, inclusive growth, and consumer responsibility [SEBI, 2021]. By mapping disclosures to these principles, the study identifies reporting patterns, highlights material ESG issues (e.g. Scope 3 emissions, product safety, labour practices), and surfaces gaps in environmental, social, and governance (ESG) themes.

A key focus is the comparative analysis of OEMs versus suppliers, which reveals disparities in reporting maturity driven by differences in scale, resources, and stakeholder expectations. OEMs, with greater regulatory scrutiny and global exposure, are expected to exhibit stronger disclosures, while suppliers, particularly smaller Tier II and III firms, often face resource constraints. The study benchmarks these practices against national priorities (e.g.Bharat Stage VI, EV adoption targets) and global ESG standards (e.g.GRI, SASB), providing insights into the sector's alignment with evolving expectations.

A key focus is the comparative analysis of OEMs versus suppliers, which reveals disparities in reporting maturity driven by differences in scale, resources, and stakeholder expectations. OEMs, with greater regulatory scrutiny and global exposure, are expected to exhibit stronger disclosures, while suppliers, particularly smaller Tier II and III firms, often face resource constraints. The study benchmarks these practices against national priorities (e.g.Bharat Stage VI, EV adoption targets) and global ESG standards (e.g.GRI, SASB), providing insights into the sector's alignment with evolving expectations.

Limitations

This study on BRSR disclosures in the automobile sector has some limitations that affect its findings:

- **Exclusion of Unlisted Companies:** The study covers only BSE/NSE-listed companies, leaving out unlisted SMEs and foreign firms. These players are key in the automobile supply chain but aren't required to file BRSR reports, limiting the study's scope.

- **Sample Bias:** Focusing on listed companies means the study highlights larger firms with better resources, while smaller suppliers often have weaker ESG reporting. This may overstate the sector's overall reporting maturity.

- **No External Verification:** The study relies on companies' self-reported BRSR data, which may not always be accurate. Without third-party checks, some data, like emissions, might be overstated, reducing reliability.

ANNEXURE-II
KPI WISE PERFORMANCE OF COMPANIES

KPI-WISE PERFORMANCE OF COMPANIES

Principle 1: Busine sses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable.

Table 18:
KPI Wise Performance of Companies for Principle 1

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Percentage covered by training and awareness programmes on any of the principles during the financial year	80	79	0	0	0	0	0	0	0	0
Details of fines / penalties/punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):	80	79	0	0	0	0	0	0	0	0
Details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.	80	79	0	0	0	0	0	0	0	0
Does the entity have an anti corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	62	59	7	0	11	0	0	0	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Number of Directors/KMPs/employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption	80	79	0	0	0	0	0	0	0	0
Details of complaints with regard to conflict of interest.	80	79	0	0	0	0	0	0	0	0
Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.	79	79	0	0	0	0	0	0	1	0
Number of days of accounts payables	76	0	0	0	0	0	0	0	4	0
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:	76	0	0	0	0	0	0	0	4	0
Leadership										
Awareness programmes conducted for value chain partners on any of the Principles during the financial year:	51	57	4	0	3	0	7	0	15	22
Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.	52	60	15	0	1	0	0	0	12	19

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Table 19:
KPI Wise Performance of Companies for Principle 2

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.	69	67	0	1	3	3	8	8	0	0
a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	54	78	6	0	18	1	1	0	1	0
b. If yes, what percentage of inputs were sourced sustainably?	54	74	5	1	7	4	13	0	1	0
Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.	34	65	10	6	33	7	3	1	0	0
Leadership										
Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes,provide details in the following format?	55	54	4	0	2	0	4	1	15	24

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.	62	55	1	0	1	0	0	0	16	24
Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing .(services service industry	55	52	4	2	1	0	2	1	18	24
Of the products and packaging ,reclaimed at end of life of products ,amount (in metric tonnes) reused recycled, and safely disposed, as per :the following format	60	50	1	1	0	0	2	0	17	28
Reclaimed products and their packaging materials (as percentage of products sold) for each product .category	58	50	2	1	1	0	1	0	18	28

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Table 20:
KPI Wise Performance of Companies for Principle 3

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Health Insurance	79	78	0	0	0	0	1	1	0	0
Accident insurance	80	79	0	0	0	0	0	0	0	0
Maternity benefits	78	78	0	0	0	0	2	1	0	0
Paternity benefits Day	74	73	0	0	0	0	6	6	0	0
Care Facilities	76	74	0	0	0	0	4	5	0	0
b. Details of measures for the well-being of workers:										
Health Insurance	78	78	0	0	0	0	2	1	0	0
Accident insurance	79	79	0	0	0	0	1	0	0	0
Maternity benefits	77	77	0	0	0	0	3	2	0	0
Paternity benefits	75	74	0	0	0	0	5	5	0	0
Day Care Facilities	75	73	0	0	0	0	5	6	0	0
c. Spending on measures towards well-being of employees and workers (	75	0	0	0	0	0	0	0	5	0
Details of retirement benefits, for Current FY and Previous Financial Year.										
PF	80	79	0	0	0	0	0	0	0	0
Gratuity	80	79	0	0	0	0	0	0	0	0
ESI	78	73	0	0	0	0	2	3	0	3
Others – please specify	56	32	0	0	0	0	0	3	24	44
Are the premises / offices of the entity accessible to differently abled employees and workers as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	67	64	8	8	5	6	0	1	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy	45	43	1	1	32	32	2	3	0	0
Return to work and Retention rates of permanent employees and workers that took parental leave.	73	71	1	3	0	0	6	5	0	0
Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.	66	62	4	7	9	9	1	1	0	0
Membership of employees and worker in association(s) oror Unions recognised by the listed entity	79	78	1	0	0	0	0	1	0	0
Details of training given to employees and workers:	80	79	0	0	0	0	0	0	0	0
Details of performance and career development reviews of employees and worker:	80	79	0	0	0	0	0	0	0	0
Health and safety management system: a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	68	67	5	5	7	7	0	0	0	0
b. What are the processes usedto identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	77	73	1	2	2	4	0	0	0	0
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	74	72	2	1	3	4	1	2	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	76	75	1	2	1	0	2	2	0	0
Details of safety related incidents, in the following format:										
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	80	77	0	0	0	0	0	2	0	0
Total recordable work-related injuries	80	77	0	0	0	0	0	2	0	0
No. of fatalities	80	77	0	0	0	0	0	2	0	0
High consequence work-related injury or ill-health (excluding fatalities)	80	77	0	0	0	0	0	2	0	0
Describe the measures taken by the entity to ensure a safe and healthy work place.	74	72	3	4	3	2	0	1	0	0
Number of Complaints on the following made by employees and workers:										
Working Conditions	73	71	0	0	0	0	7	8	0	0
Health & Safety	73	71	0	0	0	0	7	8	0	0
Assessments for the year: % of your plants and offices that were assessed (by entity orstatutory authorities orthird parties)	80	79	0	0	0	0	0	0	0	0
Provide details of any corrective action taken or underway to address safety related incidents (if any) and on significant risks / concerns arising from assessments of health& safety practices and working conditions.	36	35	8	8	24	23	12	13	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Leadership										
Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).	59	52	3	2	4	2	1	2	13	21
Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	34	23	8	5	20	28	2	2	16	21
Provide the number of employees / workers having suffered high consequence workrelated injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above),who have been are rehabilitated and placed in suitable employment or whose familymembers have been placed in suitable employment:	57	52	0	0	0	0	9	5	14	22
Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?	46	36	6	4	5	6	8	9	15	24
Details on assessment of value chain partners	56	50	0	0	1	1	10	4	13	24
Provide details of any corrective actions taken or underway to significant risks / concerns arising address from assessments of health and safety practices and working conditions of value chain partners.	42	38	2	1	17	14	5	4	14	22

Principle 4: Businesses should respect the interests of and be responsive to all their stakeholders.

Table 21:

KPI Wise Performance of Companies for Principle 4

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Describe the processes for identifying key stakeholder groups of the entity.	17	15	27	23	34	38	2	3	0	0
List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.	79	77	0	0	0	0	0	0	1	2
Leadership										
Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	29	37	15	8	20	10	1	1	15	23
Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.	20	48	2	1	43	5	0	1	15	24
Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups	41	47	5	6	14	1	3	1	17	24

Principle 5: Businesses should respect and promote human rights.

Table 22:
KPI Wise Performance of Companies for Principle 5

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:										
Employees: Permanent Other	80	78	0	0	0	0	0	1	0	0
than permanent Workers:	79	75	0	0	0	0	1	2	0	2
Permanent Other than	80	78	0	0	0	0	0	1	0	0
permanent	77	75	0	0	0	0	2	3	1	1
Details of minimum wages paid to employees and workers, in the following format: Equal to minimum wage:										
Employees: Permanent	76	75	0	0	0	0	4	4	0	0
Other than permanent	76	75	0	0	0	0	4	4	0	0
Workers: Permanent	76	75	0	0	0	0	4	4	0	0
Other than permanent	78	77	0	0	0	0	2	2	0	0
More than minimum wage: Employees: Permanent	80	79	0	0	0	0	0	0	0	0
Other than permanent	80	79	0	0	0	0	0	0	0	0
Workers: Permanent	80	79	0	0	0	0	0	0	0	0
Other than permanent	80	79	0	0	0	0	0	0	0	0
Details of remuneration/salary/wages, in the following format:										
Gross wages paid to females as % of total wages paid by the entity	75	65	0	5	0	4	0	5	5	0
Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	63	41	8	11	6	23	3	3	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Describe the internal mechanisms in place to redress grievances related to human rights issues.	49	78	7	0	24	0	0	1	0	0
Number of Complaints on the following made by employees and workers: Sexual Harassment	76	76	0	0	0	0	4	3	0	0
Discrimination at workplace	73	75	0	0	0	0	7	3	0	1
Child Labour	72	76	0	0	0	0	8	3	0	0
Forced Labour/Involuntary Labour	72	76	0	0	0	0	8	3	0	0
Wages	72	76	0	0	0	0	8	3	0	0
Other human rights related issues	72	19	0	10	0	46	8	4	0	0
Complaints filed under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013,in the following format.	74	75	0	2	0	1	2	1	4	0
Mechanism to prevent adverse consequences to the complainant in discrimination and harassment cases.	22	0	10	0	46	0	2	0	0	0
Do human rights requirements form part of your business agreements and contracts?	76	79	2	0	1	0	1	0	0	0
% of your plants and offices that were assessed (by entity or statutory authorities or third parties)		79		0		0		0		0
Child labour	80	79	0	0	0	0	0	0	0	0
Forced/involuntary labour	80	79	0	0	0	0	0	0	0	0
Sexual harassment	80	79	0	0	0	0	0	0	0	0
Discrimination at workplace Child Labour	80	78	0	0	0	0	0	0	0	1

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Wages	80	72	0	1	0	2	0	2	0	2
Others – please specify	80	0	0	0	0	0	0	0	0	0
Provide details any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.	73		1		2		2		2	
Leadership										
Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	50	41	2	3	10	8	3	3	15	24
Details of the scope and coverage of any Human rights due-diligence conducted.	26	26	5	2	9	16	22	8	18	26
Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	53	49	8	3	2	3	0	1	17	23
Details on assessment of value chain partners	47	54	0	0	0	1	15	3	18	21
Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	50	51	1	0	2	0	8	5	19	23

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Table 23:
KPI Wise Performance of Companies for Principle 6

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:	75	0	0	0	0	0	3	0	0	0
From renewable sources: Total electricity consumption (A)	66	0	0	0	0	0	12	0	0	0
Total fuel consumption (B)	62	0	0	0	0	0	16	0	0	0
Energy consumption through other sources (C)	78	0	0	0	0	0	0	0	0	0
From non-renewable sources: Total electricity consumption (D)	78	0	0	0	0	0	0	0	0	0
Total fuel consumption (E)	64	0	0	0	0	0	14	0	0	0
Energy consumption through other sources (F)	76	0	0	0	0	0	2	0	0	0
Energy intensity per rupee of turnover	71	0	0	0	0	0	5	0	2	0
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	42	0	0	0	0	0	32	0	4	0
Energy intensity in terms of physical output	0	0	0	0	0	0	0	0	0	0
Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:										
Total electricity consumption	2	79	0	0	0	0	0	0	0	0
Total fuel consumption	2	79	0	0	0	0	0	0	0	0
Energy consumption through other sources	2	61	0	0	0	1	0	1	0	17
Energy intensity per rupee of turnover	1	77	0	0	0	0	0	0	1	2

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Energy intensity (optional) – the relevant metric may be selected by the entity	72	24	0	0	0	0	0	0	8	25
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	78	69	0	0	0	0	0	0	2	1
Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.	54	79	0	0	1	0	22	0	3	0
Provide details of the following disclosures related to water, in the following format: Water withdrawal by source: (i) Surface water	76	54	0	0	0	1	4	1	0	20
(ii) Groundwater	70	78	0	0	0	0	10	0	0	1
(iii) Third party water	45	70	0	0	1	0	32	0	2	8
(iv) Seawater / desalinated water	58	46	0	0	1	2	19	2	2	25
(v) Others	71	58	0	0	0	1	1	1	8	16
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	0	70	0	0	0	0	0	0	0	2
Provide the following details related to water discharged Water discharge by destination and level of treatment (in kilolitres)	61	0	0	0	3	0	15	0	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
(i) To Surface water	62	0	0	0	3	0	14	0	0	0
(ii) To Groundwater	60	0	0	0	3	0	16	0	0	0
(iii) To Seawater	67	0	0	0	2	0	10	0	0	0
(iv) Sent to third-parties	67	0	0	0	1	0	11	0	0	0
(v) Others	46	0	17	0	16	0	1	0	0	0
Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	77	43	0	17	1	18	1	18	1	1
Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Nox 22-23	77	76	0	0	1	1	1	1	1	2
Sox 22-23	76	75	0	0	1	1	2	1	1	3
Particulate Matter 22-23 Persistent	25	75	0	0	18	0	34	0	3	4
Organic Pollutants 22-23	33	37	0	0	13	12	31	12	3	27
Volatile Organic Compounds 22-23	31	36	0	0	14	13	32	13	3	27
Hazardous Air Pollutants 22-23	31	35	0	0	12	14	24	14	13	27
Other Emissions 22-23	73	34	0	0	0	9	0	9	7	25
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	74	69	0	0	0	0	2	0	4	2
Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:	63	72	11	0	6	0	0	0	0	2
Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	78	56	0	14	0	7	2	7	0	2

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
(i) To Surface water	62	0	0	0	3	0	14	0	0	0
(ii) To Groundwater	60	0	0	0	3	0	16	0	0	0
(iii) To Seawater	67	0	0	0	2	0	10	0	0	0
(iv) Sent to third-parties	67	0	0	0	1	0	11	0	0	0
(v) Others	46	0	17	0	16	0	1	0	0	0
Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	77	43	0	17	1	18	1	18	1	1
Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Nox 22-23	77	76	0	0	1	1	1	1	1	2
Sox 22-23	76	75	0	0	1	1	2	1	1	3
Particulate Matter 22-23 Persistent	25	75	0	0	18	0	34	0	3	4
Organic Pollutants 22-23	33	37	0	0	13	12	31	12	3	27
Volatile Organic Compounds 22-23	31	36	0	0	14	13	32	13	3	27
Hazardous Air Pollutants 22-23	31	35	0	0	12	14	24	14	13	27
Other Emissions 22-23	73	34	0	0	0	9	0	9	7	25
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	74	69	0	0	0	0	2	0	4	2
Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:	63	72	11	0	6	0	0	0	0	2
Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	78	56	0	14	0	7	2	7	0	2

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Provide details related to waste management by the entity, in the following format: "Total Waste generated (in metric tonnes) "Plastic waste (A)	77	74	0	0	0	0	3	0	0	4
E-waste (B)	73	74	0	0	1	0	6	0	0	4
Bio-medical waste (C)	60	63	0	0	3	3	16	3	1	11
Construction and demolition waste (D)	71	56	0	0	2	6	7	6	0	15
Battery waste (E)	53	65	0	0	5	3	20	3	2	7
Radioactive waste (F)	76	57	0	0	0	1	3	1	1	17
Other Hazardous waste. Please specify, if any. (G)	72	76	0	0	1	0	5	0	2	2
Other Non-hazardous waste generated (H). Please specify, if any.	68	71	0	0	2	1	10	1	0	4
For each category of waste generated, tota lwaste recovered through recycling, re-using or other recovery operations (in metric tonnes) Recycled	52	64	0	0	2	3	24	3	2	10
Reused	51	51	0 0	0 0	2 2	3 3	25	3 3	2 1	19
(iii) Other recovery operations	66	53					11			18
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) (i) Incineration	59	67	0	0	2	2	16	2	3	9
(ii) Landfilling	57	63	0	0	1	2	21	2	1	11
(iii) Other disposal operations	53	61	16	0	11	1	0	1	0	12
Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic	80	48	0	13	0	18	0	18	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Chemicals in your products and processes and the practices adopted to manage such wastes.										
If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests,coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:	80	79	0	0	0	0	0	0	0	0
Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:	80	79	0	0	0	0	0	0	0	0
Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N).	0	79	0	0	0	0	0	0	0	0
Leadership										
Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:	2	56	0	0	0	0	0	0	0	0
Provide the following details related to water discharged: (i) To surface water	2	32	0	0	0	5	0	5	0	15
(ii) To groundwater	2	35	0	0	0	5	0	5	0	12
(iii) To seawater	2	31	0	0	0	5	0	5	0	16
(iv) Sent to third-parties	2	36	0	0	0	4	0	4	0	12
(v) Others	2	38	0	0	0	5	0	5	0	9

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Please provide details of total Scope 3 emissions & its intensity, in the following format	49	45	0	0	1	1	3	1	27	2
With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.	58	53	0	0	2	0	0	0	20	0
If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:	61	55	0	0	1	1	0	1	18	0
Does the entity have a business continuity and disaster management plan?	29	21	18	19	11	13	4	13	18	3
Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.	46	38	6	7	7	7	0	7	21	0
Percentage of value chain partners (by value of business done with such partners) that were assessed environmental impacts.	54	51	1	1	0	0	0	0	25	0

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Table 24:

KPI Wise Performance of Companies for Principle 7

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
a. Number of affiliations with trade and industry chambers/ associations. b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.	80	80	0	0	0	0	0	0	0	0
Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.	80	80	0	0	0	0	0	0	0	0
Leadership										
Details of public policy positions advocated by the entity	53	56	1	1	2	2	0	0	24	21

Principle 8: Businesses should promote inclusive growth and equitable development.

Table 25:

KPI Wise Performance of Companies for Principle 8

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.	79	78	0	0	1	1	0	0	0	1
Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.	80	80	0	0	0	0	0	0	0	0
Describe the mechanisms to receive and redress grievances of the community	28	26	31	33	19	19	1	1	1	1
Percentage of input material (inputs to total inputs by value) sourced from suppliers:	80	80	0	0	0	0	0	0	0	0
Job creation in smaller towns - Disclose wages paid to persons employed(including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost	78	0	0	0	0	0	0	0	2	0
Leadership										
Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):	62	57	0	0	0	0	0	0	18	23
Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies	60	54	1	1	0	0	0	0	19	25

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)	58	54	1	0	0	0	0	0	21	26
(b) From which marginalized/vulnerable groups do you procure?	57	52	2	2	0	0	0	0	21	26
(c) What percentage of total procurement (by value) does it constitute?	57	52	1	1	0	0	0	0	22	27
Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:	61	56	0	0	0	0	0	0	19	24
Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.	60	56	1	1	0	0	0	0	19	23
Details of beneficiaries of CSR Projects	64	60	0	0	0	0	0	0	16	20

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Table 26:

KPI Wise Performance of Companies for Principle 9

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	34	24	27	32	16	22	3	1	0	0
Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: i) Environmental and social parameters relevant to the product ii) Safe and responsible usage iii) Recycling and/or safe disposal	80	78	0	0	0	0	0	0	0	1
Number of consumer complaints in respect of the following: • Data privacy • Advertising • Cyber-security • Delivery of essential services • Restrictive Trade Practices • Unfair Trade Practice	79	79	0	0	0	0	0	0	1	0
Details of instances of product recalls on account of safety issues:	80	79	0	0	0	0	0	0	0	0
Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy	69	66	4	4	7	9	0	0	0	0
Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential service	74	71	4	7	2	1	0	0	0	0

Particulars	Clear, Complete & Accurate		Complete & Accurate		Only Accurate		Incorrect		Not reported	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.										
Leadership										
Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).	63	58	0	0	0	0	0	0	17	21
Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	26	22	24	20	10	12	2	3	18	22
Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	46	41	10	8	6	6	0	0	18	24
Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of significant the locations entity, of operation of the entity or the entity as a whole? (Yes/No)	38	37	10	8	14	11	0	0	18	23
Provide the following information relating to data breaches: a. Number of instances of data breaches along-with impact b. Percentage of data breaches involving personally identifiable information of customers	74	59	0	0	0	0	0	0	6	20

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About IICA & the School of Business Environment

The Indian Institute of Corporate Affairs (IICA) is a premier institution under India's Ministry of Corporate Affairs, dedicated to advancing corporate governance, sustainability, and responsible business conduct. Through research, capacity building, and policy engagement, IICA works to align India's corporate ecosystem with global standards of transparency and accountability.

The School of Business Environment (SBE) has been focusing on promoting the responsible business ecosystem in the country, by supporting the growth of the corporate sector in India especially in the forward-looking areas of Environment-Social-Governance (ESG), Corporate Social Responsibility (CSR) and Business and Human Rights (BHR). The School has emerged as an important catalyst towards policy development, advocacy, research, capacity building and consulting needs pertaining to the Responsible Business Conduct in India.

About Safe-In-India Foundation

Safe in India Foundation (SIIF) is a Section 8 non-profit organisation working to improve worker safety and social security across India's automobile component supply chain. SIIF focuses on two core issues: preventing crippling accidents in auto-component factories and improving access to healthcare and compensation under the Employees' State Insurance Corporation (ESIC) scheme. Its work spans research and advocacy, direct assistance to injured workers, and engagement with OEMs, suppliers, and policymakers to strengthen accountability across the automobile value chain.

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