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## WHAT IS ESG?

- Environmental, Social, and Governance (ESG) refers to a **framework** that evaluates a company's commitment to **sustainability, ethical practices, and effective governance**.
- ESG criteria assess **environmental impact**, social responsibility, and governance standards, encouraging businesses to **reduce carbon footprints**, uphold human rights, and maintain transparency, building trust with stakeholders and promoting long-term resilience.



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## ESG APPROACH

ESG Component	Current Industry Expectations	Our Approach
Environmental Responsibility	Companies are expected to <b>reduce their carbon footprint</b> , use greener energy sources, and minimize waste in line with India's net-zero emissions commitment.	To conduct <b>environmental risk assessments</b> focusing on carbon usage, waste management, and water conservation. Facilitate monitoring and reporting to <b>meet domestic and global standards</b> .
Social Commitments	Businesses are urged to <b>uphold ethical</b> labor practices, promote diversity and inclusion, and engage in <b>community welfare</b> , meeting consumer and investor expectations.	To assess <b>social impact risks</b> , covering labor practices, workplace culture, and <b>human rights compliance</b> , including supplier and partner assessments to mitigate risks across the value chain.
Governance Standards	Strong governance entails <b>transparency, accountability, and ethical practices</b> , with emphasis on anti-corruption, data privacy, and regulatory compliance.	To perform <b>governance risk assessments</b> , aids in fraud detection, and ensure compliance with anti-corruption and anti-bribery standards. Offer <b>digital forensics and cybersecurity services</b> to safeguard against governance risks.



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## ESG INITIATIVES - EXAMPLE

ESG Component	Initiative	Details
Environmental Responsibility	<b>Carbon Neutrality</b>	Mahindra & Mahindra has pledged to become <b>carbon neutral by 2040</b> and is aligned with SBTi.
	<b>Renewable Energy Initiatives</b>	Through <b>Mahindra Susten</b> , the group develops solar energy solutions and promotes electric vehicles via <b>Mahindra Electric</b> .
	<b>Sustainable Product Range</b>	Electric vehicles and other <b>green technologies</b> reduce emissions in the transportation sector.
Social Commitments	<b>Employee Welfare</b>	Emphasis on upskilling, diversity, and career development for employees under the <b>Rise for Good initiative</b> .
	<b>Community Engagement - Nanhi Kali</b>	<b>Provides education</b> to underprivileged girls across India, benefiting thousands annually.
	<b>Skill Development &amp; Empowerment</b>	Various programs focus on <b>rural education</b> , vocational training, and <b>women's empowerment</b> .
Governance Standards	<b>Transparency and Ethics</b>	Mahindra enforces strong governance, with <b>anti-bribery policies</b> , data protection, and <b>ESG audits</b> .
	<b>Supply Chain Ethical Standards</b>	Encourages ESG adoption in its <b>vendor network</b> to extend ethical practices through the supply chain.
	<b>Board-Level ESG Oversight</b>	<b>Regular ESG audits</b> and stakeholder reporting ensure accountability and progress.



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