



SUSTAINABLE DEVELOPMENT GOALS

**ACCOUNTANTS CREATING
SUSTAINABLE WORLD**

PART-1



Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

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DEVELOPMENT**

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FOREWORD

The Sustainable Development Goals (SDGs) define global sustainable development priorities and aspirations for 2030 and seek to mobilize global efforts around a common set of goals and targets. The SDGs call for worldwide action among governments, business and civil society to end poverty and create a life of dignity and opportunity for all, within the boundaries of the planet.

Accountancy profession has a crucial role to play in advancing and achieving the 2030 agenda for sustainable development. The Institute, as a partner in nation building, has been continuously undertaking several initiatives to support the achievement of SDGs by public and private organisations. It is heartening to note that in its endeavour of creating interest and developing an understanding of all members and other stakeholders at large towards Sustainable Development Goals (SDGs), the Sustainability Reporting Standards Board (SRSB) of ICAI has taken this initiative of developing this publication on the Sustainable Development Goals (SDGs) which covers SDGs 1 to 5. The publication would not only encourage all stakeholders to contribute towards the attainment of Sustainable Development Goals (SDGs) but would also provide necessary guidance as to how these goals map with various disclosure requirements of businesses. It also highlights important role accountants can play in integrating the goals into governance, management and reporting as well as in facilitating greater connectivity between social and environmental benefit and economic benefit.

I congratulate CA. (Dr.) Sanjeev Kumar Singhal, Chairman, CA. Durgesh Kumar Kabra, Vice-Chairman and all other members of the Sustainability Reporting Standards Board of ICAI for their immense efforts and contribution towards bringing out this publication for the benefit of members and other stakeholders.

I am confident that this publication would be extremely helpful for the members and other stakeholders and would encourage them to support advancement of sustainable development by applying professional expertise and innovation in SDG journey.

February 3, 2021
New Delhi

CA. Atul Kumar Gupta
President, ICAI

PREFACE

In this volatile and divisive era, the United Nation Sustainable Development Goals (SDGs) offer a much needed platform for cultivating trust and building common priorities among nations. So far, more than 150 countries have embraced this spirit by either sharing or agreeing to present their own SDG assessments with other countries. The SDGs set 169 targets for global achievement by 2030, in areas such as the protection of natural resources, climate change, disaster resilience, peace and security, equality, economic growth and decent jobs. Achieving the SDGs will require massive new international, domestic, public, and private financial support, and closer cooperation between the public and private sectors.

Chartered accountants have a pivotal role in helping organisations incorporate sustainable development risks and opportunities within their long-term value creation strategy and disclose the potential impacts on the success of the UN SDGs. In this regard, Sustainability Reporting Standards Board of ICAI is bringing out this publication “Sustainable Development Goals - Accountants Creating Sustainable World - Part 1”. The publication contains an overview of five SDGs (SDG 1 to SDG 5), their Targets and Indicators, Progress Report 2020, National Indicator Framework and mapping with disclosures as per Business Responsibility and Sustainability Report, Global Reporting Initiative and World Economic Forum’s Metrics for Stakeholder Capitalism. The objective is to assist members and other stakeholders in taking reactive measures as well as playing proactive role to achieve the Global Goals on time. Further, the publication also includes various corporate initiatives taken so far vis a vis each of the SDGs which would motivate other companies and businesses to follow the same. The publication also highlights crucial role chartered accountants can play in achievement of SDGs by supporting best practices that enable effective, transparent reporting on sustainability measures.

We wish to express our sincere gratitude to CA. Atul Kumar Gupta, President, ICAI and CA. Nihar N. Jambusaria, Vice-President, ICAI for their encouragement and support to the various initiatives of the Board. We also wish to place on record our sincere thanks to our Council colleagues at the Board, viz., CA. Jay Chhaira, CA. Prafulla P. Chhajed, CA. Tarun Jamnadas Ghia, CA. Nandkishore C. Hegde, CA. Dheeraj Kumar Khandelwal, CA. Chandrashekhar V. Chitale, CA. Shriniwas Y. Joshi, CA. Aniket Sunil Talati, CA. Dayaniwas Sharma, CA. G. Sekar, CA. M. P. Vijay Kumar, CA. Ranjeet Kumar Agarwal, CA. (Dr.) Debashis Mitra, CA. Anuj Goyal, CA. Pramod Jain, CA. Charanjot Singh Nanda, CA. Hans Raj Chugh, CA. Pramod Kumar Boob, Adv. Vijay Kumar Jhalani and Mrs. Ritika Bhatia for their continued support and guidance in activities of the Board.

We would like to thank our co-opted members CA. Niraj Amidhar Surti, CA. Chhiganlal Yadav, CA. Y Sridhar, CA. Vijay M. Challani, CA. Sanjeev Maheshwari, CA. Shiwaji B. Zaware, CA. Shyam Lal Agarwal and CA. Rakesh Rathi for their continuous guidance. We also wish to thank our special invitees CA. Kaushal Shah, CA. Rakesh Kumar Agarwal, Dr. I. M. Pandey, Shri Chaitanya Kalia, CA. Heman Sabharwal, CA. Lalit Malik, CA. Navin Gadia, CA. Koushik Chatterjee, Dr. (CMA) Nandita Mishra and CA. Shashank Agrawal for their invaluable views, inputs and support in the various activities of the Board.

We would like to appreciate and thank CA. Neharika Kaicker, subject matter expert, for sharing her experience and knowledge and preparing the draft on SDG 1. We commend the efforts of CA. Jyoti Singh, Secretary, SRSB, CA. (Dr.) Ruchi Kansil, APO, SRSB and Project Associates - CA. Swati Gupta, CA. Ayushi Agrawal, CA. Tallapragada Bharadwaj for their contribution in finalisation of this publication.

We are sure that the members and other stakeholders will find this publication extremely useful in supporting and contributing towards timely achievement of SDG targets.

CA. (Dr.) Sanjeev Kumar Singhal

Chairman
Sustainability Reporting Standards Board
ICAI

CA. Durgesh Kumar Kabra

Vice-Chairman
Sustainability Reporting Standards Board
ICAI

February 3, 2021
New Delhi

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SUSTAINABLE DEVELOPMENT GOAL 1 **NO POVERTY**

CONTEXT OF SDG 1¹

End poverty in all its forms everywhere

- ▶ Poverty is not only about lack of income and productive resources but includes hunger and malnutrition, limited access to education and other basic services, social discrimination and exclusion, as well as the lack of participation in decision-making.
- ▶ For instance, in developing countries, children in the poorest households are four times less likely to be in school than those of the richest. But extreme deprivation is not just about wellbeing and opportunity; it is a question of survival itself. In Latin America and East Asia, the poorest children are three times more likely to die by age 5 than the richest.
- ▶ Poverty affects various age groups differently including women and children. The most devastating effects are experienced by children. It affects their education, health, nutrition, and security, impacting emotional and spiritual development.
- ▶ Achieving Goal 1 is impeded by lack of economic growth in the poorest countries of the world, growing inequality, increasingly fragile statehood, and the impacts of climate change.
- ▶ Governments all across the world play an important role in eradicating poverty. They should ensure proper governance to fulfill the needs of the urban poor and fix accountability and transparency. Businesses should work in an ethical manner promoting positive impact on poor and rural communities. Further, inclusive education should be provided to all which would increase their chances of employability.

¹ Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-1/>

FACTS AND FIGURES²

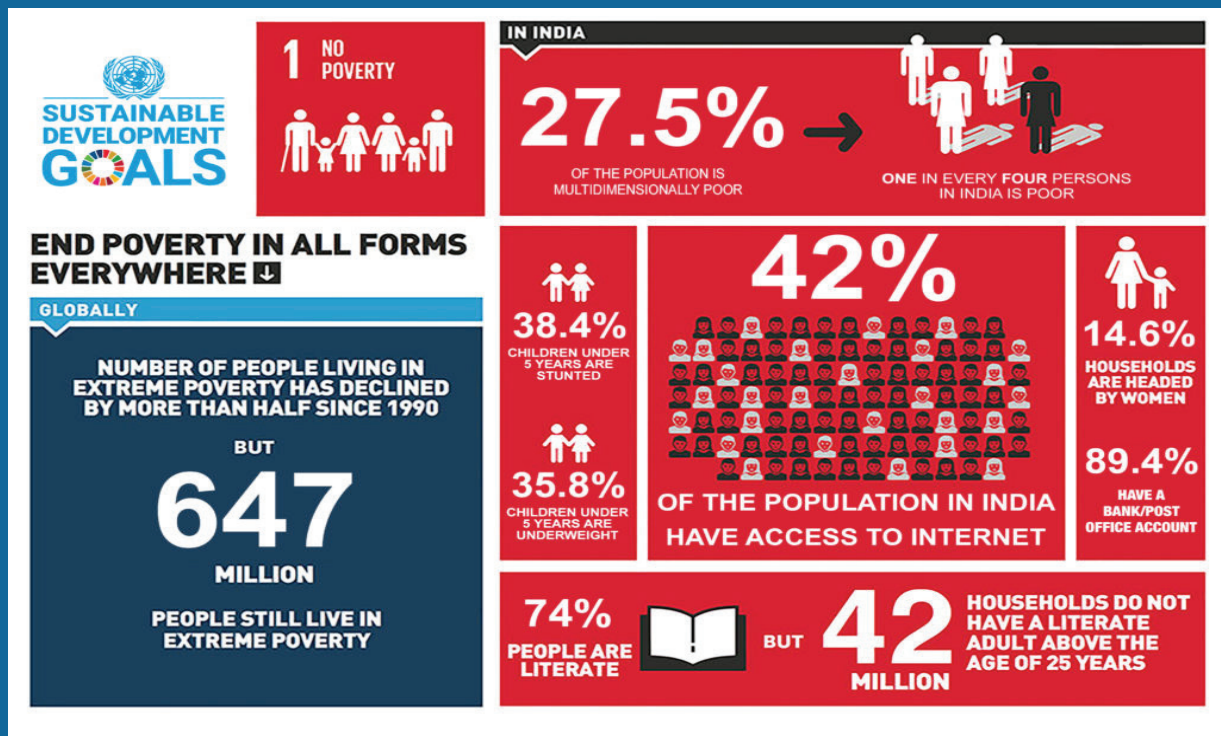


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-1/>

- As per UN data, in 2015, **10 percent** of the world's population or **734 million people** lived on less than \$1.90 a day.
- Southern Asia and sub-Saharan Africa are expected to see the largest increases in extreme poverty, with an **additional 32 million and 26 million people**, respectively, **living below the international poverty line as a result of the pandemic**.
- The share of the world's workers living in extreme poverty fell by half over the last decade: from **14.3 per cent in 2010 to 7.1 per cent in 2019**.
- Even before COVID-19, **baseline projections suggested that 6 per cent of the global population would still be living in extreme poverty in 2030**, missing the target of ending poverty. The fallout from the pandemic threatens to push over 70 million people into extreme poverty.
- **One out of five children live in extreme poverty**, and the negative effects of poverty and deprivation in the early years have ramifications that can last a lifetime.
- In 2016, 55 per cent of the world's population – about **4 billion people** – **did not benefit from any form of social protection**.



² Source: <https://www.un.org/sustainabledevelopment/poverty/>

UN SDG 1 TARGETS AND INDICATORS³



³ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

IMPACT OF COVID 19

1

COVID-19 has caused the first increase in global poverty (up by 7 percent in just a few months), ending a 20-year streak of progress.

2

Almost 37 million more people have fallen into extreme poverty in 2020, and because of COVID-19, they now live below the US\$1.90 a day extreme poverty line.

3

Another estimate put the figure at 71 million people who have been pushed into extreme poverty in 2020. The lock down has led to a collapse in economic activities hence causing reduced income leading to accelerated poverty. It is reported that young workers are two times more seemingly to be suffering from unemployment than their elders.

4

There are projections that Sub-Saharan Africa will have the highest rate of increasing poverty because it already has more populations living close to the international poverty line.

5

As countries got locked down in 2020 due to the COVID-19 pandemic, many data collection activities were suspended and decision-makers did not have access to reliable data, especially in the early months.

6

Furthermore, COVID 19 exposed the inadequacy in the global food chain. The pandemic is having resounding impact on fragile nations. For example, 15.6 million Yemeni nationals are estimated to be practically starving on a daily basis with millions more being driven into a state of distress.

COVID-19 IMPLICATIONS



**COVID-19 CAUSES
THE FIRST INCREASE
IN GLOBAL POVERTY IN DECADES**

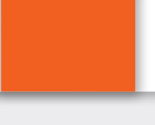
**+71 MILLION PEOPLE ARE PUSHED
INTO EXTREME POVERTY IN 2020**



Image Source: <https://sdgs.un.org/goals/goal1>

MAPPING WITH OTHER SDGS⁴

SDG 1 is a commitment to end all forms of poverty by 2030. This is not only about income and wage, but is also related to many more SDG's as mentioned below:

	SDG-2 End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
	SDG-3 Ensure healthy lives and promote well-being for all at all ages.
	SDG-4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
	SDG-5 Achieve gender equality and empower all women and girls.
	SDG-6 Ensure availability and sustainable management of water and sanitation for all.
	SDG-7 Ensure access to affordable, reliable, sustainable and modern energy for all.
	SDG-8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
	SDG-10 Reduce inequality within and among countries.
	SDG-11 Make cities and human settlements inclusive, safe, resilient and sustainable.
	SDG-13 Take urgent action to combat climate change and its impacts.
	SDG-15 Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
	SDG-16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

⁴ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

GOAL 1 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW

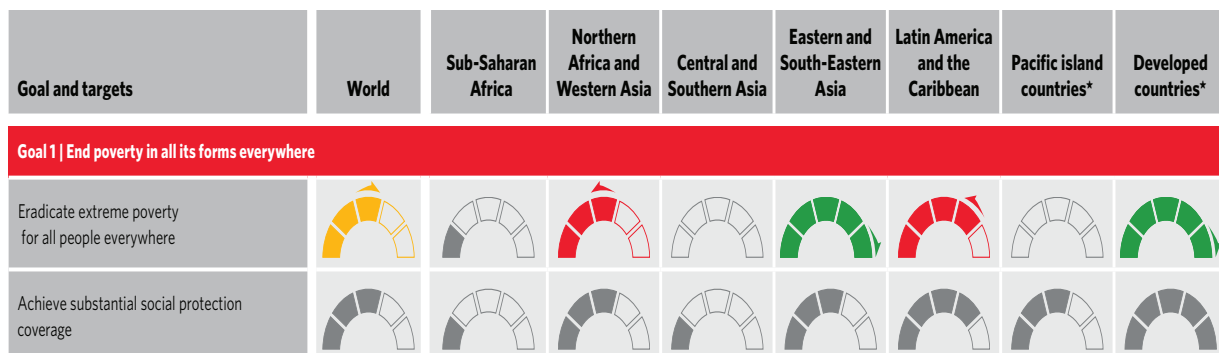


Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

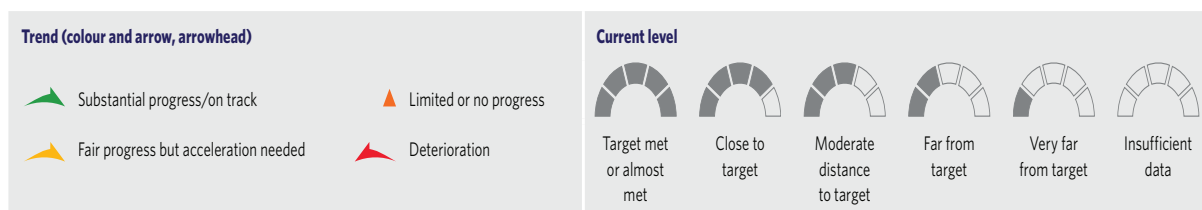
PROGRESS REPORT 2020⁵

- As per UN Economic and Social Council, Progress towards SDG Report, after a decline from 15.7% in 2010 to 10.0% in 2015, the pace of reduction of extreme poverty slowed down with a 'nowcast' rate of 8.2% in 2019.
- According to latest estimates, the global extreme poverty rate is projected to be 8.4 to 8.8% in 2020, which is close to the level in 2017. This means that an estimated 40-60 million of people will be pushed back into extreme poverty, causing the first increase in global poverty in more than 20 years.
- The share of the world's workers living in extreme poverty fell from 14.3% in 2010, to 8.3% in 2015, then to 7.1% in 2019. The progress was less encouraging for young workers.
- In 2019, 12.8% of the world's young workers lived in extreme poverty compared to only 6.3% of the world's adult workers. The pandemic is pushing millions of workers into unemployment, underemployment and working poverty.
- Based on 2016 data, 55% of the world's population - about four billion people - did not benefit from any form of social protection, which is critical to help the poorest and the most vulnerable in this crisis.
- At least half of the world's population still lacked full coverage of essential health services and only 22% of unemployed workers were covered by unemployment benefits.
- Northern Africa and Western Asia along with Latin America and the Caribbean showed a deteriorating trend for eradicating extreme poverty for all. Eastern and South-Eastern Asia and developed countries showed substantial progress towards the same.
- The status of social protection coverage is provided as per 2016 data wherein target is met for developed countries.

PROGRESS CHART 2020⁶



Legend



⁵ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

⁶ Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

NIF INDICATORS ON SDG 1⁷

GOAL 1: END POVERTY	
Relevant UN Target	1.2: By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.
Relevant UN Indicator	1.2.1: Proportion of population living below the national poverty line, by sex and age.
Relevant NIF Indicator	1.1.1: Proportion of population living below the national poverty line.
Indicator Interpretation	Higher value means lower performance (-)

GOAL 1: END POVERTY	
Relevant UN Target	1.3: Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.
Relevant UN Indicator	1.3.1: Proportion of population covered by social protection floors/ systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, new borns, work-injury victims and the poor and the vulnerable.
Relevant NIF Indicator	1.3.1: Percentage of households with any usual member covered by a health scheme or health insurance.
Indicator Interpretation	Higher value means higher performance (+)

GOAL 1: END POVERTY	
Relevant UN Target	1.3: Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.
Relevant UN Indicator	1.3.1: Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable.
Relevant NIF Indicator	1.3.3: Proportion of the population (out of total eligible population) receiving social protection benefits under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA).
Indicator Interpretation	Higher value means higher performance (+)

⁷ Source: <https://sdgindiaindex.niti.gov.in/assets/Files/SDG%20Index%20Data%202019.zip>

GOAL 1: END POVERTY	Proportion of the population (out of total eligible population) receiving social protection benefits under Maternity Benefit
Relevant UN Target	1.3: Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.
Relevant UN Indicator	1.3.1: Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable.
Relevant NIF Indicator	1.3.5: Proportion of the population (out of total eligible population) receiving social protection benefits under Maternity Benefit.
Indicator Interpretation	Higher value means higher performance (+)

GOAL 1: END POVERTY	Percentage of households living in kutchha houses (rural + urban)
Relevant UN Target	1.4: By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.
Relevant UN Indicator	N A.
Relevant NIF Indicator	N A.
Indicator Interpretation	Higher value means lower performance (-)

GOVERNMENT INITIATIVES⁸

The various Government schemes/initiatives to combat poverty are-

MGNREGA (THE MAHATMA GANDHI NATIONAL RURAL EMPLOYMENT GUARANTEE ACT, 2005)⁹

It aims at providing enhancement of livelihood security of the households in rural areas of the country by providing at least one hundred days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work.

⁸ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁹ Source: https://nrega.nic.in/amendments_2005_2018.pdf

NATIONAL RURAL LIVELIHOOD MISSION

It focuses on skill development. As a part of it Deendayal Upadhyay Grameen Kaushalya Yojana¹⁰ is launched and is tasked with the dual objectives of adding diversity to the incomes of rural poor families and cater to the career aspirations of rural youth.

SOCIAL SECURITY PROGRAMMES

➤ National Social Assistance Programmes (NSAP)

It provides pension to the elderly, widowed and differently abled individuals.

➤ Insurance Schemes

- Pradhan Mantri Jeevan Jyoti Beema Yojana (PMJJBY)

It is a Life Insurance Program.

- Pradhan Mantri Jeevan Suraksha Beema Yojana (PMJSBY)

It is a Personal Accident Insurance Program.

- Ayushman Bharat

It is a health insurance program.

PROGRAMMES AIMING AT ENSURING ACCESS TO BASIC SERVICES TO THE VULNERABLE SECTIONS -

- Antyodaya
- National Food Security Mission
- Poshan Abhiyan
- Swachh Bharat Mission
- Pradhan Mantri Awas Yojana (PMAY)
- Pradhan Mantri Ujjawala Yojana
- Pradhan Mantri Jan Dhan Yojana (PMJDY)

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 1¹¹

To measure India's performance towards the Goal of No Poverty, five national level indicators have been identified, which capture three out of the seven SDG targets for 2030 outlined under this Goal.

These indicators have been selected based on availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 1 INDEX SCORE 2.0

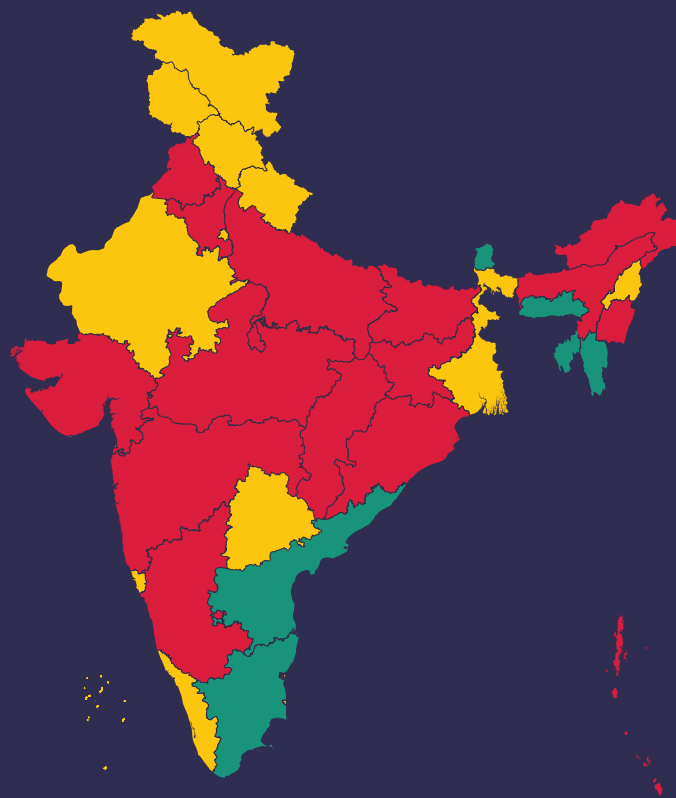
SDG Index Score for Goal 1 ranges between 28 and 72 for States and between 33 and 58 for UTs.

Tamil Nadu and Jammu & Kashmir are the top performing among State and UT respectively.

Six States bagged a position in the category of Front Runners (with Index score greater than/equal to 65). However, fourteen States and three UTs fell behind in the Aspirants category (with Index score less than 50).

¹⁰ Source: <http://ddugky.gov.in/content/about-us-0>

¹¹ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf



Front Runner

Tamil Nadu
Tripura
Andhra Pradesh
Meghalaya
Mizoram
Sikkim

Performer

Kerala
Uttarakhand
Himachal Pradesh
Nagaland
Rajasthan
Goa
Telangana
West Bengal

Daman and Diu
Jammu & Kashmir,
and Ladakh
Lakshadweep
Puducherry
Delhi

Aspirant

Chhattisgarh
Karnataka
Assam
Punjab
Gujarat
Haryana
Maharashtra
Odisha
Manipur
Madhya Pradesh

Uttar Pradesh
Arunachal Pradesh
Bihar
Jharkhand
Andaman and
Nicobar Islands
Chandigarh
Dadra and Nagar Haveli

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)



21.92%
LIVE BELOW POVERTY LINE

28.7%

of households in India have
at least one member covered
under health insurance or
health scheme



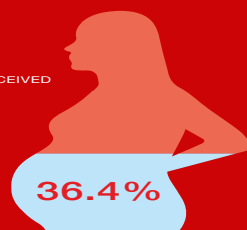
85.26%

of people who demanded
employment under **MGNREGA**
were provided the employment
in rural India



ELIGIBLE BENEFICIARIES RECEIVED

maternity
benefits



36.4%



4.2%
HOUSEHOLDS
IN RURAL AND
URBAN INDIA
LIVE IN KUTCHA
HOUSES

Image Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf

INTEGRATING SDG 1 INTO BUSINESS¹²

Businesses can work fighting poverty in a number of ways. Some of them are listed below:

- Improving living conditions of employees, having solid health and safety policies for them so that health costs decrease and offering employees stability via financial support.
- Making products more affordable in lower-income parts of the country. This could be through partnerships with local organisations whereby lower prices could be offered to specific groups.
- Incorporating smallholders in the supply chain (such as via using local sourced fiber) for agriculture inputs/raw materials.
- Developing specific affordable products for the lower income part of society. This could be through a product with extra nutrition and low price.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)¹³

SDG 1 of No poverty has the ambition to end poverty in all its forms everywhere and is echoed in under-mentioned disclosures of BRSR -

SECTION A: GENERAL DISCLOSURES

Point No. 25. (a) Total amount spent on CSR for the financial year (in Rs.)

(b) Amount spent in local area (in Rs.)

(c) Manner in which the amount spent during the financial year (in detail including the Sector in which the project is covered).

Point No. 30. Overview of the company's high priority responsible business conduct issues.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE (PRINCIPLE 3, 4 AND 8)

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

Essential Indicator

Point No. 7. a. Details of employees and workmen in terms of minimum wages paid.

b. Details of differently abled employees and workmen in terms of minimum wages paid.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders
Essential Indicator

Point No. 1. List stakeholder groups identified as key for your company as described in Section B, Q. 9, and the frequency of engagement with each stakeholder group.

¹² Source: <https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/risk/deloitte-nl-risk-sdgs-from-a-business-perspective.pdf>

¹³ Source: http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

Leadership Indicators

Point No. 1. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.

Point No. 2. Provide details of 3 instances as to how the inputs received from stakeholders were incorporated into policies and activities of the company.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

Point No. 1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.

Point No. 2. Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken by your company.

Point No. 3. Provide the following information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies:

Point No. 4. Describe the mechanisms to receive and redress grievances of the community.

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Point No. 4. Details of beneficiaries of CSR Projects:

- CSR Project
- No. of persons benefitted from CSR Projects
- % of beneficiaries from vulnerable and marginalized groups
- Names of vulnerable and marginalized groups

MAPPING WITH GRI DISCLOSURES¹⁴

SD G - 1 Target	Available Business Disclosures	Unit	G R I Standard
1.1	The reporting organization shall report the following information: a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	207-1

¹⁴ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

1.1	The reporting organization shall report the following information: a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	207-2
1.1	The reporting organization shall report the following information: a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	207-3
1.1	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4	N/A	207-4

1.2	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.	Ratio of the entry level wage by gender	202-1
1.2	When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.	N/A	202-1
1.2	Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.	\$ currency	202-1
1.2	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	N/A	203-2
1.2	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	203-2
1.3	The reporting organization shall report the following information: a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	N/A	207-1
1.3	The reporting organization shall report the following information: a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	207-2

1.3	The reporting organization shall report the following information: a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	207-3
1.3	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4.	N/A	207-4
1.4	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	N/A	203-2
1.4	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	203-2
1.4	Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations; ii. The significant actual and potential negative impacts of operations.	N/A	413-2

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR STAKEHOLDER CAPITALISM¹⁵

Pillar 3 – People	Core Metrics and Disclosures
Dignity & Equality	Diversity and Inclusion (%)
	Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).
Dignity & Equality	Pay Equality (%)
	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.
Dignity & Equality	Wage Level (%)
	1) Ratios of standard entry level wage by gender compared to local minimum wage. 2) Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.
Skills for the future	Training provided (#, \$)
	1) Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees). 2) Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).
Pillar 3 – People	Expanded Metrics and Disclosures
Dignity & Equality	Pay gap (% , #)

¹⁵ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

	1) Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation. 2) Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.
Dignity & Equality	Freedom of association and collective bargaining at risk (%)
	1) Percentage of active workforce covered under collective bargaining agreements. 2) An explanation of the assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk, including measures taken by the organization to address these risks.
Dignity & Equality	Human rights review, grievance impact and modern slavery (#, %)
	1) Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country. 2) Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts. 3) Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; or b) countries or geographic areas with operations and suppliers considered at risk.
Dignity & Equality	Living wage (%)
	Current wages against the living wage for employees and contractors in states and localities where the company is operating.
Pillar 4 – Prosperity	Core Metrics and Disclosures

Employment and wealth generation	Absolute number and rate of employment
	1) Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. 2) Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.
Employment and wealth generation	Economic Contribution
	1) Direct economic value generated and distributed (EVG&D), on an accrual's basis, covering the basic components for the organization's global operations, ideally split out by: • Revenues • Operating costs • Employee wages and benefits • Payments to providers of capital • Payments to government • Community investment 2) Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.
Employment and wealth generation	Financial Investment contribution
	1) Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy. 2) Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.
Community and social vitality	Total tax paid
	The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.
Pillar 4 – Prosperity	Expanded Metrics and Disclosures
Employment and wealth generation	Infrastructure investments and services Supported

	Qualitative disclosure to describe the below components: 1) Extent of development of significant infrastructure investments and services supported. 2) Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3) Whether these investments and services are commercial, in-kind or pro bono engagements
Employment and wealth generation	Significant indirect economic impacts
	1) Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. 2) Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas).
Community and social vitality	Total Social Investment (\$)
	Total Social Investment (TSI) sums up a company's resources used for "S" in ESG efforts defined by CECP Valuation Guidance.

CORPORATE INITIATIVES ON SDG 1

S No.	Company	Reporting Method	Financial Year	Disclosure
1	HDFC ¹⁶	Integrated Report	2019-20	• 28,300+ Acres of agri-land treated • 16.9 Lakh+ Financial Literacy camps • 1.6 Lakh+ individuals upskilled • 7.8 Lakh Women trained • 19.6 Lakh teachers trained across 28 states/UTs
2	Tata Steel ¹⁷	Integrated Report	2019-20	• 17,032 farmers benefited through agriculture productivity techniques • 5,504 youth enrolled, 2,733 youth trained and 2,197 youth placed/ self-employed by various skill enhancement programmes

¹⁷ Source: <https://www.tatasteel.com/media/12381/tata-steel-ir.pdf>

¹⁶ Source: <https://www.hdfcbank.com/content/api/contentstream-id/723fb80a-2dde-42a3-9793-7ae1be57c87f/1bcf4f2c-17cc-4759-9081-dcc0f5beeb60?>

3	JSW Steel ¹⁸	Integrated Report	2019-20	• 255 villages across 4 states impacted through CSR activities • Rs. 11,145 crore contribution to the Government and Society
4	Hindalco ¹⁹	Sustainability Report	2019-20	• Vocational Job-Oriented Skill Training Programme - 5,498 Beneficiaries • Technical Skill Training - 637 Beneficiaries • Farmers meeting / Melas - 20,913 Farmers • Distribution of Agriculture Tools, seeds, fertilisers, insecticides -5,216 Farmers
5	SBI ²⁰	Sustainability Report	2019-20	• SBI E-Rickshaw • SHG Financing
6	Wipro ²¹	Integrated and Annual Report	2019-20	• Urban solid waste management project in Bengaluru and Mysuru provides social, nutritional and health security to more than 12,000 workers in the informal sector. • Agro-forestry project in rural Tamil Nadu helped 100 farmers in integrated farming by planting 40,000 trees and benefited 400 farmers through seed distribution and training Programs.

¹⁸ Source: https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/jsw-steel-19-20/pdf/JSW%20Steel_IR2020_Final.pdf

¹⁹ Source: <http://www.hindalco.com/upload/pdf/sustainability-report-2019-20.pdf>

²⁰ Source: https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20_07_2020_Spread_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977158

²¹ Source: <https://www.wipro.com/content/dam/nexus/en/investor/annual-reports/2019-2020/annual-report-for-fy-2019-20.pdf>

SUSTAINABLE DEVELOPMENT GOAL 2 **ZERO HUNGER**

CONTEXT OF THE SDG 2

End hunger, achieve food security and improved nutrition and promote sustainable agriculture

- The number of undernourished people has dropped by almost half in the past two decades because of rapid economic growth and increased agricultural productivity.
- Many developing countries that used to suffer from famine and hunger can now meet their nutritional needs. Central and East Asia, Latin America and the Caribbean have all made huge progress in eradicating extreme hunger.
- There are 821 million people estimated to be chronically undernourished as of 2017, often as direct consequences of environmental degradation, drought and biodiversity loss.
- Over 90 million children under five are dangerously underweight. Undernourishment and severe food insecurity appear to be increasing in almost all regions of Africa, as well as in South America.
- The SDGs aim to end all forms of hunger and malnutrition by 2030, making sure all people – especially children – have sufficient and nutritious food all year. This involves promoting sustainable agricultural, supporting small scale farmers and equal access to land, technology and markets. It also requires international cooperation to ensure investment in infrastructure and technology to improve agricultural productivity.
- Goal 2 – Zero Hunger – pledges to end hunger, achieve food security, improve nutrition and promote sustainable agriculture.



FACTS AND FIGURES²²

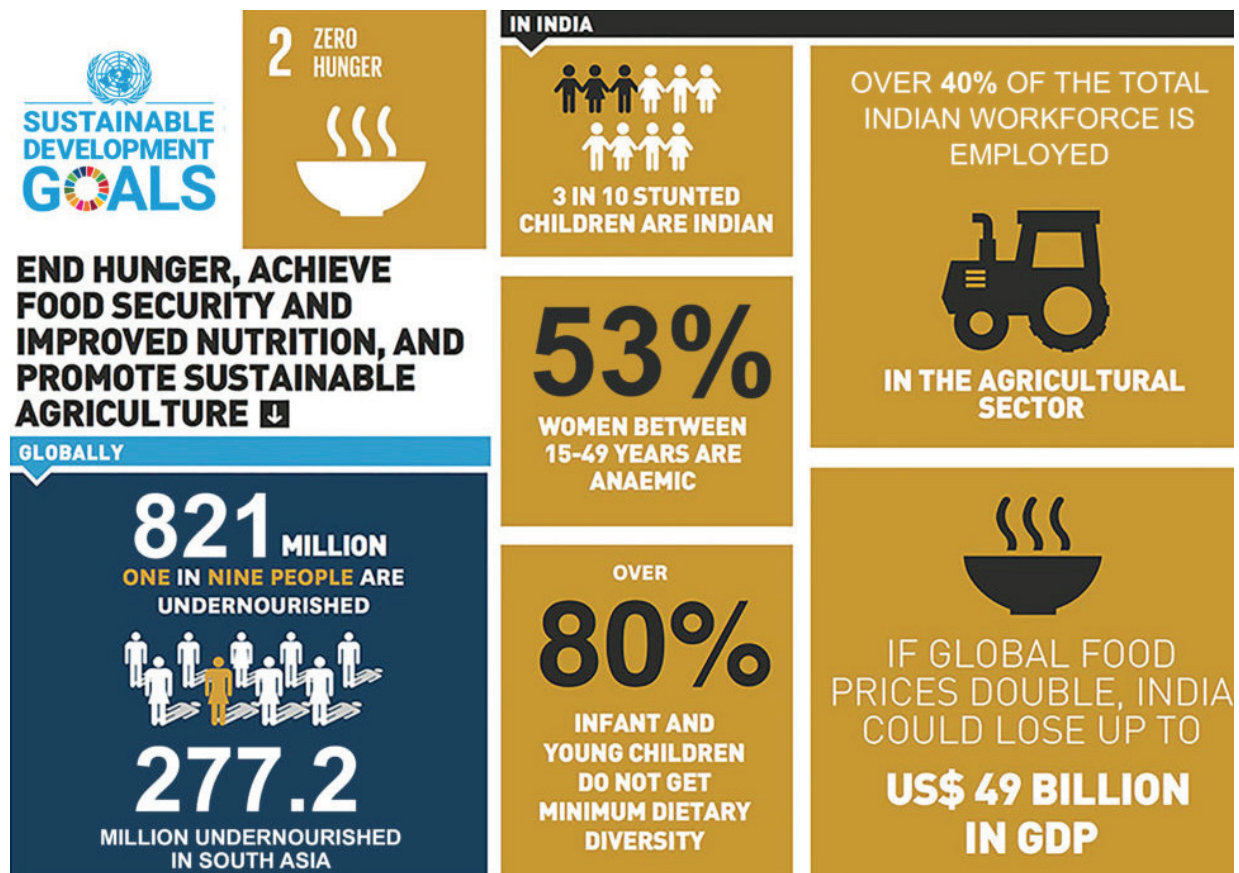


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-2/>

- Current estimates are that nearly 690 million people are hungry, or 8.9 per cent of the world population – up by 10 million people in one year and by nearly 60 million in five years.
- The majority of the world's undernourished – 381 million – are still found in Asia. More than 250 million live in Africa, where the number of undernourished is growing faster than anywhere in the world.
- In 2019, close to 750 million – or nearly one in ten people in the world – were exposed to severe levels of food insecurity.
- An estimated 2 billion people in the world did not have regular access to safe, nutritious and sufficient food in 2019.
- If recent trends continue, the number of people affected by hunger will surpass 840 million by 2030, or 9.8 per cent of the global population.
- 144 million children under age 5 were affected by stunting in 2019, with three quarters living in Southern Asia and sub-Saharan Africa.
- In 2019, 6.9 per cent (or 47 million) children under 5 were affected by wasting, or acute under nutrition, a condition caused by limited nutrient intake and infection.

²² Source: <https://www.un.org/sustainabledevelopment/hunger/>

UN SDG 2 TARGETS AND INDICATORS²³

Targets	Indicators
2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.	Indicator 2.1.1 Prevalence of undernourishment. Indicator 2.1.2 Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES).
2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.	Indicator 2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age Indicator 2.2.2 Prevalence of malnutrition (weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight) Indicator 2.2.3 Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage)
2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.	Indicator 2.3.1 Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size. Indicator 2.3.2 Average income of small-scale food producers, by sex and indigenous status
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.	Indicator 2.4.1 Proportion of agricultural area under productive and sustainable agriculture.
2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.	Indicator 2.5.1 Number of plant and animal genetic resources for food and agriculture secured in either medium- or long-term conservation facilities. Indicator 2.5.2 Proportion of local breeds classified as being at risk, not at risk or at unknown level of risk of extinction

²³ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.	Indicator 2.a.1 Agriculture orientation index for government expenditures. Indicator 2.a.2 Total official flows (official development assistance plus other official flows) to the agriculture sector.
2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round.	Indicator 2.b.1 Agricultural export subsidies Indicator 2.b.2 Value of Agricultural Export Subsidies.
2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.	Indicator 2.c.1 Indicator of food price anomalies

IMPACT OF COVID 19

- COVID-19 is a complex crisis that affects all aspects of life.

- Covid 19 have put many families especially the migrants and poor urban populations as well as many rural poor and other disadvantaged populations at risk by impacting their food supply, livelihoods and household incomes.

- Further, and the pandemic has adversely hit their ability to access critical services for health and nutrition, early childhood care, education and social protection globally and in India.

- The prevalence of malnutrition in India has notably declined over the last decade. The Comprehensive National Nutrition Survey 2016-18²⁴ revealed that major challenges remain.

- There are still around 20 million children under five years of age who are suffering from wasting, over 40 million children are chronically malnourished, and more than half of Indian women aged 15-49 years are anaemic.

- The secondary impacts of the COVID-19 crisis are aggravating the challenges faced by many families, especially in terms of access to affordable and nutritious food. This could reverse some of the recent gains in reducing malnutrition.

COVID-19 IMPLICATIONS

THE PANDEMIC IS AN ADDITIONAL THREAT TO FOOD SYSTEMS

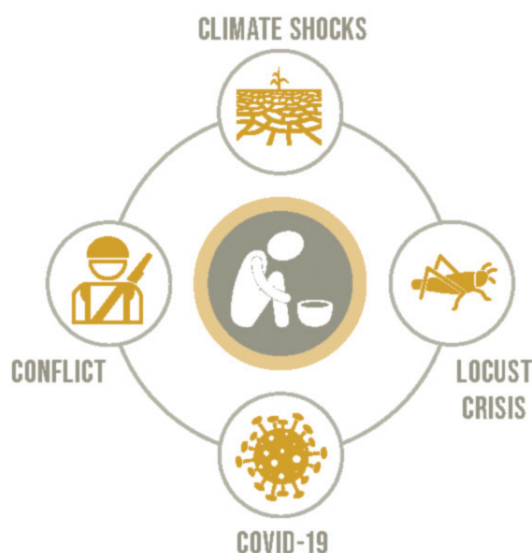
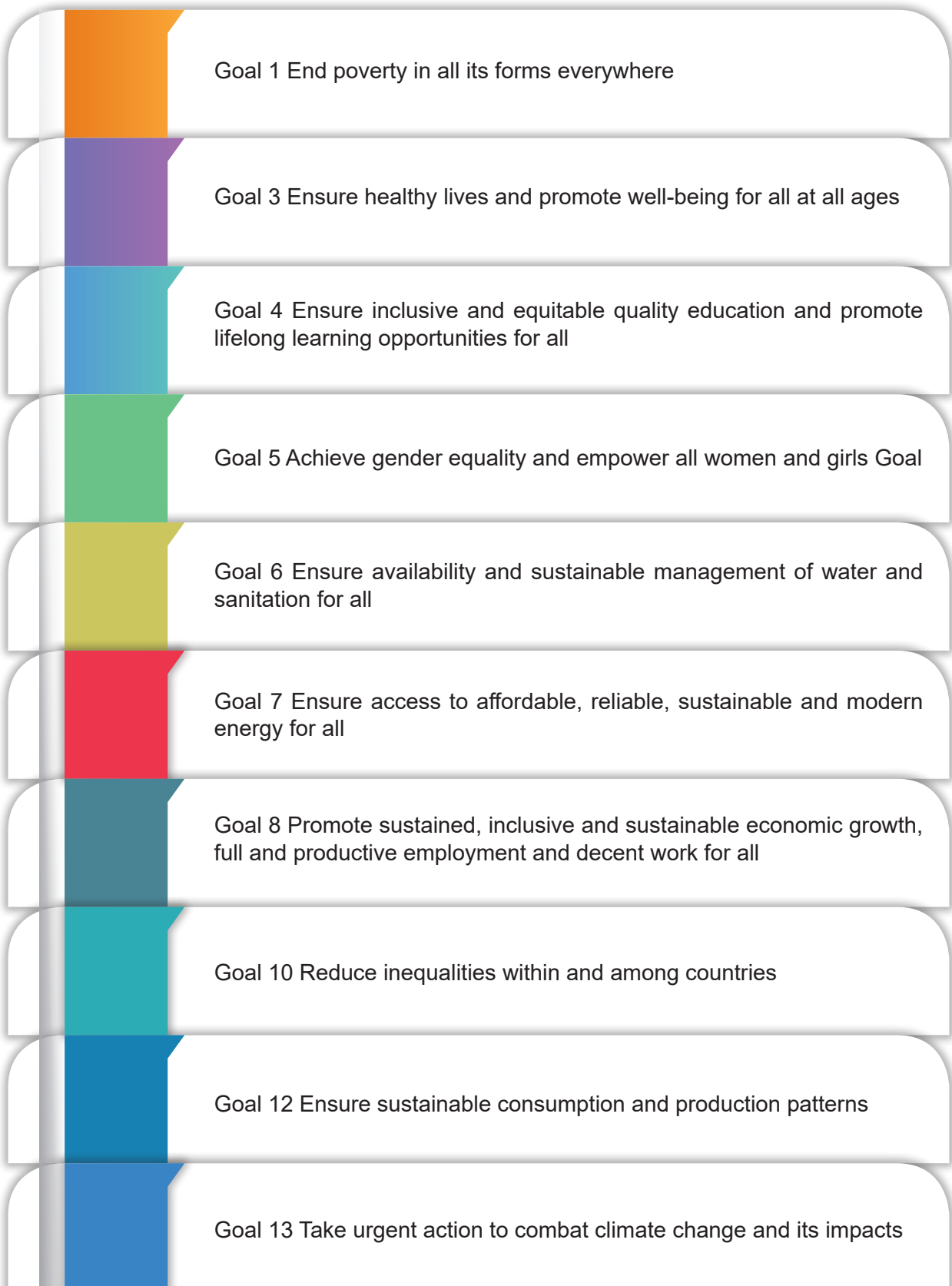


Image Source: <https://sdgs.un.org/goals/goal2>

²⁴ Source: <https://nhm.gov.in/WriteReadData/l892s/1405796031571201348.pdf>

MAPPING WITH OTHER SDGS

Goal 2 is closely interrelated with many other Goals as under:



GOAL 2 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW



Image Source: <https://in.one.un.org/wp-content/uploads/2018/12/SDX-Index-India-21-12-2018.pdf>

PROGRESS REPORT 2020²⁵

GLOBAL HUNGER INDEX 2020: INDIA

In the 2020 Global Hunger Index, India ranks 94th out of the 107 countries with sufficient data to calculate 2020 GHI scores. With a score of 27.2, India has a level of hunger that is serious.

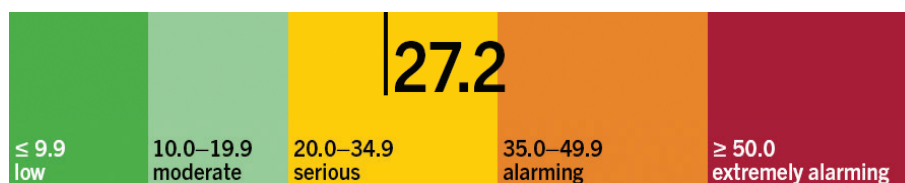


Image Source: <https://www.globalhungerindex.org/india.html>

PROGRESS CHART 2020

- An estimated 26.4% of the world population—about 2 billion people – were affected by moderate or severe food insecurity in 2018, an increase from 23.2% in 2014, mainly due to increases in sub-Saharan Africa and Latin America. Slightly more than 700 million people— 9.2% of the world population—were exposed to severe levels of food insecurity in 2018, implying reductions in the quantity of food consumed to the extent that they have possibly experienced hunger.
- The proportion of children under 5 years suffering from chronic undernutrition, or stunting, decreased from 23.1% in 2015 to 21.3% in 2019. Globally, 144 million children under 5 years were still affected by stunting in 2019. Three quarters of these children lived in Central and Southern Asia or Sub-Saharan Africa.
- Globally, 47 million, or 6.9% of children under 5 years were affected by acute undernutrition, or wasting in 2019, a condition generally caused by limited nutrient intake and infection. Over half of the wasted children lived in Central and Southern-Asia. Childhood overweight affected 38 million, or 5.6% of children under 5 years of age worldwide in 2019.
- In 2019, sharp increases in food prices were largely concentrated in sub-Saharan Africa, driven by production shocks and macroeconomic difficulties. The lingering impact of prolonged conflict and extreme weather conditions in some areas was an additional factor.

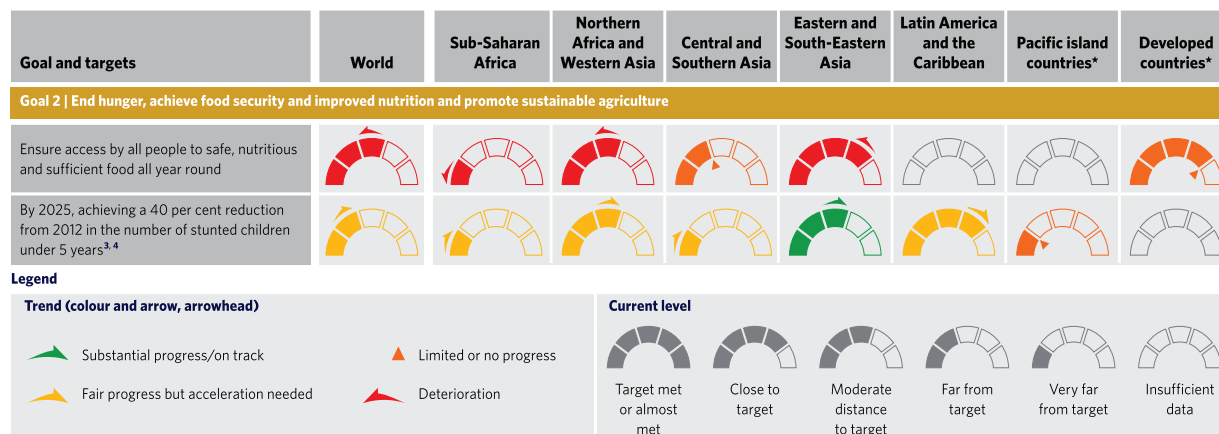


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

²⁵ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 2²⁶

Following are the SDG India Index 2.0 Indicators for Goal 2 - Zero Hunger

Goal 2: No Hunger	Ratio of rural households covered under public distribution system (PDS) to rural households where monthly income of highest earning member is less than Rs.5,000
Relevant UN Target	2.1: By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Relevant UN Indicator	2.1.2: Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)
Relevant NIF Indicator	2.1.2: Proportion of population (marginalized and vulnerable) with access to food grains at subsidized prices
Indicator Interpretation	Higher value means higher performance (+)

Goal 2: No Hunger	Percentage of children under age 5 years who are stunted
Relevant UN Target	2.2: By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
Relevant UN Indicator	2.2.1: Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age
Relevant NIF Indicator	2.2.1: Percentage of Children under age 5 years who are stunted
Indicator Interpretation	Higher value means lower performance (-)

Goal 2: No Hunger	Percentage of pregnant women aged 15 - 49 years who are anaemic
Relevant UN Target	2.2: By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
Relevant NIF Indicator	2.2.4: Percentage of pregnant women age 15-49 years who are anaemic (<11.0g/dl)
Indicator Interpretation	Higher value means lower performance (-)

²⁶ Source: <https://sdgindiaindex.niti.gov.in/assets/Files/SDG%20Index%20Data%202019.zip>

Goal 2: No Hunger	Percentage of children aged 6 - 59 months who are anaemic (Hb< 11.0 g/dl)
Relevant UN Target	2.2: By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
Relevant NIF Indicator	2.2.5: Percentage of Children age 6-59 months who are anaemic (<11.0g/dl)
Indicator Interpretation	Higher value means lower performance (-)

Goal 2: No Hunger	Percentage children aged 0 – 4 years who are underweight
Relevant UN Target	2.2: By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
Relevant NIF Indicator	2.1.1: Percentage of children aged under 5 years who are underweight.
Indicator Interpretation	Higher value means lower performance (-)

Goal 2: No Hunger	Rice, wheat and coarse cereals produced annually per unit area (Kg/Ha)
Relevant UN Target	2.3: By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Relevant NIF Indicator	2.3.1: Agriculture productivity of wheat and rice (Yield per hectare)
Indicator Interpretation	Higher value means higher performance (+)

Goal 2: No Hunger	Gross Value Added in Agriculture per worker
Relevant UN Target	2.3: By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Relevant UN Indicator	2.3.1: Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size
Relevant NIF Indicator	2.3.2: Gross Value Added in Agriculture per worker
Indicator Interpretation	Higher value means higher performance (+)

GOVERNMENT INITIATIVES²⁷

Working towards ending hunger and all forms of malnutrition, Government of India has undertaken various initiatives that are strongly aligned with the targets to be achieved. Some of the nutrition related policies programmes and schemes are as below:

➤ THE NATIONAL NUTRITION STRATEGY

It aims to accelerate the decline of malnutrition in India. The National Nutrition Mission monitors growth of children, as well as checks the pilferage of food rations provided at Aanganwadi Centres.

➤ POSHAN ABHIYAAN

It was launched in 2017-18, aims to reduce stunting, under-nutrition, anaemia and low birthweight babies through synergy and convergence among different programmes, better monitoring and improved community mobilisation.

➤ ANTOYDAYA ANNA YOJANA (AAY)

It aims to provide food at subsidized prices to poor families.

➤ INTEGRATED CHILD DEVELOPMENT SCHEME (ICDS)

It envisages comprehensive early childhood care and development by focusing on children in the age group of 0-6 years, pregnant women and adolescent girls.

➤ MID-DAY MEAL (MDM)

The scheme aims to improve nutritional levels among school children which also has a direct and positive impact on enrolment, retention and attendance in schools.

➤ PRADHAN MANTRI MATRU VANDANA YOJANA (PMMVY)

Under this scheme Rs.6,000 is transferred directly to bank accounts of pregnant women for availing better facilities for their delivery.

➤ THE NATIONAL MISSION ON AGRICULTURE EXTENSION AND TECHNOLOGY

It enables delivery of appropriate technologies and improved agronomic practices for farmers.

➤ NATIONAL MISSION ON SUSTAINABLE AGRICULTURE AND THE NATIONAL FOOD SECURITY MISSION

It aims to enhance agricultural productivity.

➤ PRADHAN MANTRI KRISHI SINCHAYEE YOJANA (PMKSY)

It aims to improve water use efficiency.

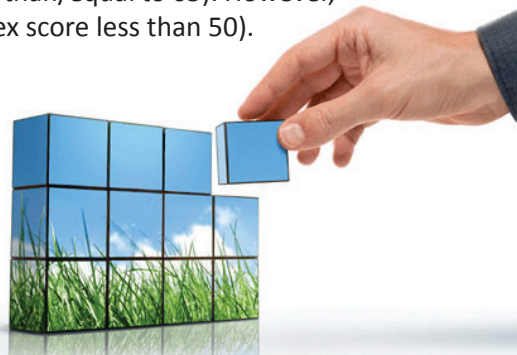
PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 2²⁸

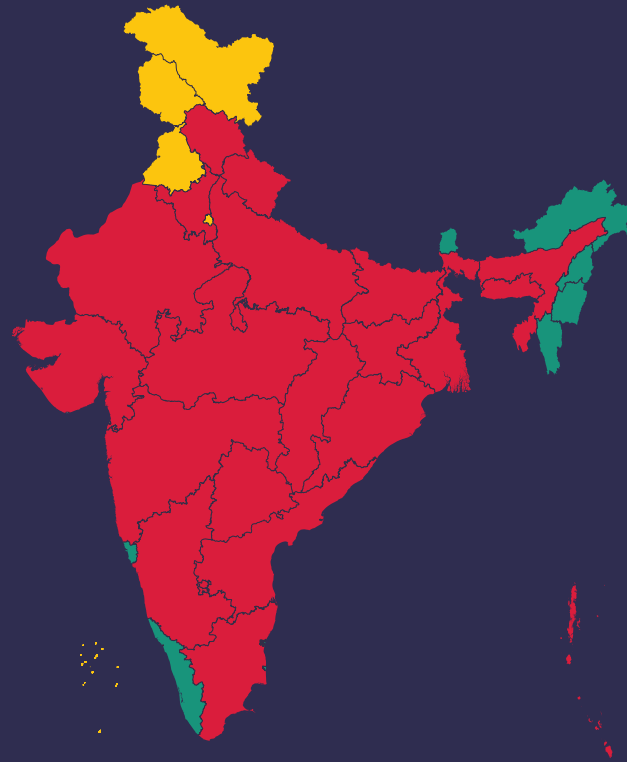
GOAL 2 INDEX SCORE 2.0

SDG Index Score for Goal 2 ranges between 22 and 76 for States and between 12 and 73 for UTs. Goa and Chandigarh are the top performing among States and UTs, respectively. Seven states and two UTs bagged a position in the category of Front Runners (with Index score higher than/equal to 65). However, twenty States and three UTs fell behind in the Aspirants category (with Index score less than 50).

²⁷ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

²⁸ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf





Front Runner	Performer	Aspirant		
Goa	Punjab	Tripura	Andhra Pradesh	Dadra and Nagar Haveli
Mizoram	Lakshadweep	Tamil Nadu	Meghalaya	Andaman and Nicobar Islands
Kerala	Delhi	Uttarakhand	Rajasthan	Daman and Diu
Nagaland	Jammu & Kashmir, and Ladakh	Himachal Pradesh	Maharashtra	
Manipur		Haryana	Odisha	
Arunachal Pradesh		West Bengal	Uttar Pradesh	
Sikkim		Assam	Chhattisgarh	
		Gujarat	Bihar	
Chandigarh		Karnataka	Madhya Pradesh	
Puducherry		Telangana	Jharkhand	

Aspirant (0-49) Performer (50-64) Front Runner (65-99) Achiever (100)

34.7%
CHILDREN AGED UNDER FIVE IN INDIA ARE STUNTED



40.5%
CHILDREN BETWEEN 6 - 59 MONTHS ARE ANAEMIC



Every rural household is covered under PDS

WHERE MONTHLY INCOME OF HIGHEST EARNING MEMBER IS LESS THAN INR 5,000

kg per hectare
2,516.67
annual agricultural productivity of wheat, rice & coarse cereals



0.68 lakhs
gross value added in agriculture per worker



50.3%
OF PREGNANT WOMEN AGED BETWEEN 15 - 49 YEARS ARE ANAEMIC



33.40%
CHILDREN AGED 0-4 YEARS ARE UNDERWEIGHT

Image Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf

INTEGRATING SDG 2 INTO BUSINESS

Business leadership can advance Goal 2 of eliminating hunger and malnutrition if observed throughout the business via many initiatives such as -

- supporting communities surrounding end-to-end operations, including that living wages are paid.
- addressing hunger from all angles including through businesses external communications, government relations, and legal departments.
- entering into collaborations like foodshed-level management which requires stakeholder engagement with a range of suppliers, consumers, and retailers.
- monitoring and publicly reporting on sustainable land acquisition, agriculture, and consumption practices.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)²⁹

SDG 2 of Zero hunger has the ambition to end hunger by achieving food security, improving nutrition and promoting sustainable agriculture. SDG 2 is echoed in principle 2, 6, 7, 8 and 9.

SECTION A: GENERAL DISCLOSURES

Part II- Products/services
Point No. 13. Sector(s) in which the company is engaged (a) Number of business activities
Part IV- Employees
Point No. 19. Details as at the end of Financial Year a. Employees (including differently abled) b. Differently abled Employees c. Workmen (including differently abled) d. Differently abled workmen (Each of these further divided into Permanent, Other than Permanent, for Workmen further divided into Skilled, Semi-skilled, Unskilled) Total No. and % of Male, Female and Other Gender Persons in each of the category.

²⁹ Source: http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

Part VI - CSR Details**Point No. 22.** (a) (i) Whether CSR is applicable as per section 135

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net Profits for last three financial years

Point No. 25. (a) Total amount spent on CSR for the financial year (in Rs.)

(b) Amount spent in local area (in Rs.)

(c) Manner in which the amount spent during the financial year

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe****Essential Indicators****Point No. 4.** a. Does the company have procedures in place for sustainable sourcing?

b. If yes, what percentage of your inputs was sourced sustainably?

Point No. 5. Percentage of input material (by value of all inputs) to total inputs sourced from suppliers (% input)**Leadership Indicators****Point No. 3.** Information on the impact of your products has been communicated**Point No. 4.** Provide details of at least three instances on how the feedback received from stakeholders was used for improvements or modifications in the company's existing policies and practices.**PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment****Essential Indicators****Point No. 1.** Does the company have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics and emergencies, natural disasters etc.?**Point No. 5.** What are the material environmental risks to the business identified and the mitigation measures adopted by the company?**PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent****Essential Indicators****Point No. 1.** a. Number of affiliations with trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations you are a member of/are affiliated to, on the basis of no. of members.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

Point No. 1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.

-Has Social Impact Assessment been conducted?

-Has the Social Impact Assessment been conducted by an independent external agency?

-Have the results of the Social Impact Assessment been communicated in public domain?

Point No. 4. Describe the mechanisms to receive and redress grievances of the community.

Point No. 6. List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY.

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Point No. 2. Details of the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge shared

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

Point No. 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback

Leadership Indicators

Point No. 4. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Point No. 5. Does the company display product information on the product over and above what is mandated as per local laws? "

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES³⁰

Targets	Available Business Disclosures	Unit	Sources
2.3	Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period	Number of Incidents	GRI Standard 411-1

³⁰ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

2.3	Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization ii. Remediation plans being implemented iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes iv. Incident no longer subject to action	N/A	GRI Standard 411-1
2.3	Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations ii. The significant actual and potential negative impacts of operations	N/A	GRI Standard 413-2

MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR MEASURING STAKEHOLDER CAPITALISM³¹

Pillar 3	People: Core metrics and disclosures
Dignity and Equality	Pay equality
	(%) Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.
Dignity and Equality	Wage level (%)
	1. Ratios of standard entry level wage by gender compared to local minimum wage.
	2. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.
Dignity and Equality	Risk for incidents of child, forced or compulsory labour

³¹ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

	An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:
	a) type of operation (such as manufacturing plant) and type of supplier; and
	b) countries or geographic areas with operations and suppliers considered at risk.
Health and well-being	Health and safety (%)
	1. The number and rate of fatalities as a result of work related injury; high consequence workrelated injuries (excluding fatalities); recordable work related injuries; main types of work related injury; and the number of hours worked.
	2. An explanation of how the organization facilitates workers' access to nonoccupational medical and healthcare services, and the scope of access provided for employees and workers.

CORPORATE INITIATIVES ON SDG 2

Company	Reporting Method	Financial Year	Disclosure
Tata Chemicals ³²	Integrated Report	2019-20	Nurturing food technology for healthy living.
Hindalco ³³	Sustainability Report	2019-20	The company have set a target to lower malnutrition rate in the villages where we work.
SBI ³⁴	Sustainability Report	2019-20	1. Financing Polyhouse which plays a direct part in reducing food scarcity, and improving the nutritive value of the produce, while also helping overcome limitations caused by resource availability. 2. Financing Solar Photovoltaic Pump Sets which are a sustainable, durable, cost-effective and easy-to-use alternative to conventional diesel and electric pumps.

Sources:

³² https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf

³³ <http://www.hindalco.com/upload/pdf/sustainability-report-2019-20.pdf>

³⁴ https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20_07_2020_Spread_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977

SUSTAINABLE DEVELOPMENT GOAL 3

GOOD HEALTH AND WELL-BEING

CONTEXT OF THE SDG 3³⁵

ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AT ALL AGES

- Good health and well-being of people of all ages is essential to sustainable development. Bad health or diseases impact well-being of an individual together with burdening one's family and weakening societies. It further throws away potential, opportunity, growth and prosperity. The 2030 Agenda considers interconnectedness of widening economic and social inequalities, rapid urbanization, threats to the climate and the environment, the continuing burden of HIV and other infectious diseases, and emerging challenges such as non-communicable diseases.
- Despite the fact that life expectancy has increased dramatically; infant and maternal mortality rates have declined, progress towards health related SDG has been uneven, both between and within countries, there is still a 31-year gap between the countries with the shortest and longest life expectancies.
- Universal health coverage and universal affordable access will be integral to achieving SDG3, ending poverty and reducing inequalities.

FACTS AND FIGURES³⁶

400 million At least 400 million people have no basic healthcare, and 40 percent lack social protection.	1.6 billion More than 1.6 billion people live in fragile settings where protracted crises, combined with weak national capacity to deliver basic health services, present a significant challenge to global health.	15 million By the end of 2017, 21.7 million people living with HIV were receiving antiretroviral therapy. Yet more than 15 million people are still waiting for treatment.
2 seconds Every 2 seconds someone aged 30 to 70 years dies prematurely from noncommunicable diseases - cardiovascular disease, chronic respiratory disease, diabetes or cancer.	7 million 7 million people die every year from exposure to fine particles in polluted air.	1 in 3 More than one of every three women have experienced either physical or sexual violence at some point in their life resulting in both short- and long-term consequences for their physical, mental, and sexual and reproductive health.

Image Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-3-good-health-and-well-being.html>

³⁵ Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-3-good-health-and-well-being.html>

³⁶ Source: <https://www.un.org/sustainabledevelopment/health/>

CHILD HEALTH

- In 2018 an estimated 6.2 million children and adolescents under the age of 15 years died, mostly from preventable causes. Of these deaths, 5.3 million occurred in the first 5 years, with almost half of these in the first month of life.
- Nutrition related factors contribute to about 45 per cent of deaths in children under-5 years of age.
- Malnourished children, particularly those with severe acute malnutrition, have a higher risk of death from common childhood illness such as diarrhoea, pneumonia, and malaria.
- Four out of every five deaths of children under age five occur in Sub-Saharan Africa and Southern Asia.

MATERNAL HEALTH

- Over 40 per cent of all countries have fewer than 10 medical doctors per 10,000 people; over 55 per cent of countries have fewer than 40 nursing and midwifery personnel per 10,000 people
- 94 per cent of all maternal deaths occur in low and lower middle-income countries.
- Young adolescents (ages 10-14) face a higher risk of complications and death as a result of pregnancy than other women.
- Maternal mortality ratio – the proportion of mothers that do not survive childbirth compared to those who do is 14 times higher in the developing regions.

HIV/AIDS, MALARIA AND OTHER DISEASES

- In 2019, globally
 - 38 million people were living with HIV
 - 25.4 million people were accessing antiretroviral therapy
 - 1.7 million people became newly infected with HIV
 - 690 000 people died from AIDS-related illnesses
- Since the start of the epidemic, till now
 - 75.7 million people have become infected with HIV
 - 32.7 million people have died from AIDS-related illnesses
- The malaria incidence rate and the mortality rate has fallen globally by an estimated 37 percent and 58 per cent respectively.

UN SDG 3 TARGETS AND INDICATORS³⁷

Targets	Indicators
3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100 000 live births.	Indicator 3.1.1: The maternal mortality ratio - the number of women who die from pregnancy-related causes while pregnant or within 42 days of pregnancy termination per 100,000 live births. Indicator 3.1.2 Proportion of births attended by skilled health personnel
3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1000 live births and under-5 mortality to at least as low as 25 per 1000 live births.	Indicator 3.2.1: The under-5 mortality rate - the number of children per 1,000 live births who die before their 5th birthday. Indicator 3.2.2: Neonatal mortality rate- - the share of new-borns per 1,000 live births in a given year that die before reaching 28 days of age.

³⁷ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.	Indicator 3.3.1: Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations Indicator 3.3.2: Tuberculosis per 100,000 population Indicator 3.3.3: Malaria incidence per 1,000 population Indicator 3.3.4: Hepatitis B incidence per 100,000 population Indicator 3.3.5: Number of people requiring interventions against neglected tropical diseases
3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.	Indicator 3.4.1: Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease. Indicator 3.4.2: Suicide mortality rate
3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	Indicator 3.5.1: Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders. Indicator 3.5.2: Alcohol per capita consumption (aged 15 years and older) within a calendar year in litres of pure alcohol.
3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents.	Indicator 3.6.1: Death rate due to road traffic injuries.
3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes.	Indicator 3.7.1 Proportion of women of reproductive age (aged 15–49 years) who have their need for family planning satisfied with modern methods Indicator 3.7.2: Adolescent birth rate (aged 10–14 years; aged 15–19 years) per 1,000 women in that age group.
3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.	Indicator 3.8.1: Coverage of essential health services. Indicator 3.8.2: Proportion of population with large household expenditures on health as a share of total household expenditure or income.
3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.	Indicator 3.9.1: Mortality rate attributed to the household (indoor) and ambient (outdoor) air pollution. Indicator 3.9.2: Mortality rate attributed to unsafe water, sanitation, and lack of hygiene. Indicator 3.9.3: Mortality rate attributed to unintentional poisoning.
3.a Strengthen the implementation of the WHO Framework Convention on Tobacco Control in all countries, as appropriate.	Indicator 3.a.1: Age-standardized prevalence of current tobacco use among persons aged 15 years and older.
3.b Support research, development and universal access to affordable vaccines and medicines	Indicator 3.b.1: Proportion of the target population covered by all vaccines included in their national program. Indicator 3.b.2: Total net official development assistance (ODA) to medical research and basic health sectors. Indicator 3.b.3: Proportion of health facilities that have a core set of relevant essential medicines available and affordable on a sustainable basis.

3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States.	Indicator 3.c.1: Health worker density and distribution.
3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.	Indicator 3.d.1: International Health Regulations (IHR) capacity and health emergency preparedness. Indicator 3.d.2: Percentage of bloodstream infections due to selected antimicrobial resistant organisms.

IMPACT OF COVID 19

- The COVID-19 pandemic posed a serious threat to the progress of SDG 3 especially for countries where exists shortage of health workers and other health care facilities and systems.
- The pandemic has also led to overloading of, overcrowding at the existing health facilities.
- The regular health services such as child vaccination, family planning are either neglected or interrupted.
- Covid 19 provides a lesson to build resilience to combat future health pandemics, achieve progress towards Universal Health Coverage, prioritize issues of healthy living and well-being.

MAPPING WITH OTHER SDGs³⁸

Good health and well-being is closely linked to other SDG's on poverty, education, environment, pollution, inequalities etc. They are:



³⁸ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf

GOAL 3 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020³⁹

- The Covid 19 pandemic has slowed down the rate of improvement in many health areas, which will be insufficient to meet most of Goal 3 targets.
- Central and Southern Asia has substantial progress towards meeting goals and targets of SDG3 while Pacific Island countries, Latin America and the Caribbean countries are facing deterioration towards achieving some SDG 3 targets.
- Globally, a 4% reduction compared to 2015 and a 38% reduction compared to 2000 is estimated in 2017 for maternal deaths.
- Globally, 81% of births were assisted by skilled health professionals during 2014-2019, up from 64% in 2000-2005.
- Globally, the adolescent birth rate has fallen steadily from 45 births per 1,000 women aged 15-19 years in 2015 to 41 per 1,000 in 2020, with the highest rate in sub-Saharan Africa, 101 per 1,000.
- While vaccination coverage among infants increased from 72% in 2000 to 85% in 2015 and 86% in 2018, an estimated 19.4 million children did not receive the essential vaccines during the first year of life.
- In 2017, only around one third to half of the global population was covered by essential health services. If current trends continue, only 39% to 63% of the global population will be covered by essential health services by 2030.
- Official development assistance (ODA) for basic health from all donors increased by 41% in real terms since 2010 and reached \$10 billion in 2018. In 2018, about \$1.7 billion was spent on malaria control, \$0.8 billion on tuberculosis control and \$1.9 billion on other infectious diseases, excluding HIV/AIDS.

PROGRESS CHART 2020

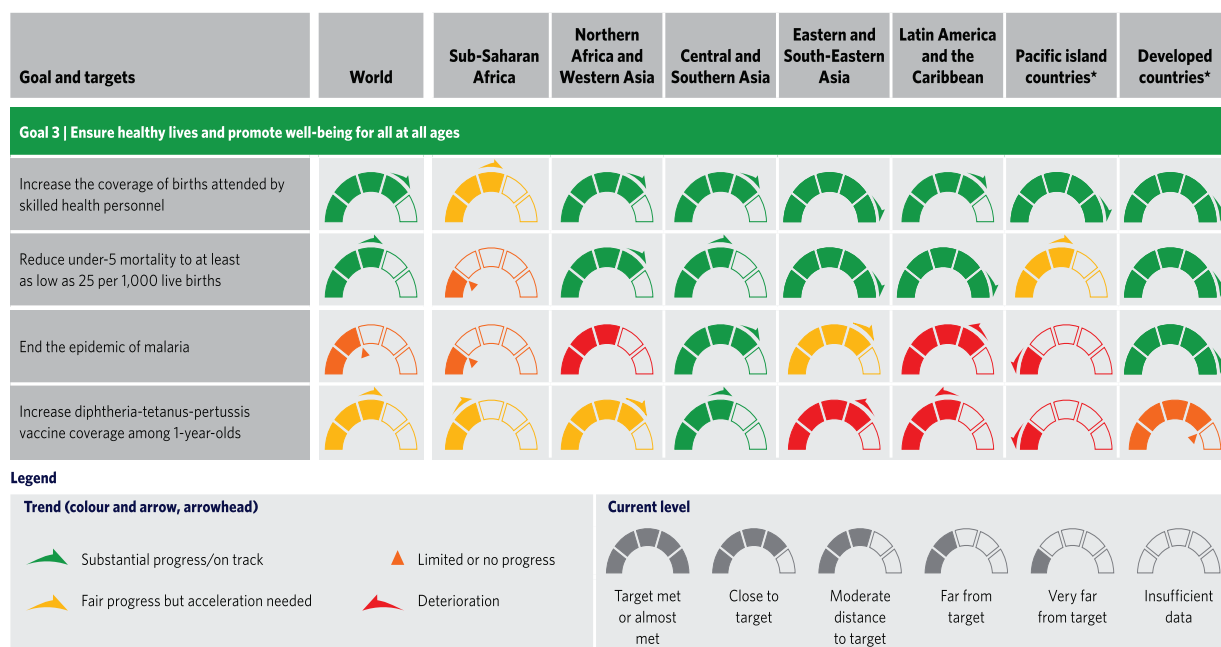


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

³⁹ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 3⁴⁰

The SDG India Index 2.0 Indicators for Goal 3 - Good Health and Well Being are:

Goal 3 Good Health and Well Being	Maternal Mortality Ratio
Relevant UN Target	3.1: By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live
Relevant UN Indicator	3.1.1: Maternal mortality ratio
Relevant NIF Indicator	3.1.1: Maternal mortality ratio
Indicator Interpretation	Higher value means lower performance (-)
Goal 3 Good Health and Well Being	Proportion of institutional deliveries
Relevant UN Target	3.1: By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
Relevant UN Indicator	3.1.2: Proportion of births attended by skilled health personnel
Relevant NIF Indicator	3.1.2: Percentage of births attended by skilled health personnel (Period 5 years). 3.1.3: Percentage of births attended by skilled health personnel (Period 1 year)
Indicator Interpretation	Higher value means higher performance (+)
Goal 3: Good Health and Well Being	Under-Five Mortality Rate per 1000 live births
Relevant UN Target	3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1000 live births and under-5 mortality to at least as low as 25 per 1000 live births.
Relevant UN Indicator	3.2.1: Under-five mortality rate
Relevant NIF Indicator	3.2.1: Under-5 mortality rate
Indicator Interpretation	Higher value means lower performance (-)
Goal 3: Good Health and Well Being	Percentage of fully immunised children in the age group 0-5 years
Relevant UN Target	3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1000 live births and under-5 mortality to at least as low as 25 per 1000 live births.
Relevant NIF Indicator	3.2.3: Percentage of children aged 12-23 months fully immunized (BCG, Measles and three doses of Pentavalent vaccine)
Indicator Interpretation	Higher value means higher performance (+)

⁴⁰ Source: <https://sdgindiaindex.niti.gov.in/assets/Files/SDG%20Index%20Data%202019.zip>

Goal 3: Good Health and Well Being	Total case notification rate of Tuberculosis per 1 Lakh population
Relevant UN Target	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
Relevant UN Indicator	3.3.2: Tuberculosis incidence per 1,00,000 population
Relevant NIF Indicator	3.3.2: Tuberculosis incidence per 1,00,000 population
Indicator Interpretation	Higher value means lower performance (-)
Goal 3: Good Health and Well Being	HIV Incidence per 1000 uninfected population
Relevant UN Target	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.
Relevant UN Indicator	3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations
Relevant NIF Indicator	3.3.1: Number of new HIV infections per 1,000 uninfected population
Indicator Interpretation	Higher value means lower performance (-)
Goal 3: Good Health and Well Being	Percentage of currently married women aged 15-49 years who use any modern method of family planning
Relevant UN Target	3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
Relevant UN Indicator	3.7.1: Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods
Relevant NIF Indicator	3.7.1: Percentage of currently married women (15-49 years) who use any modern family planning methods
Indicator Interpretation	Higher value means higher performance (+)
Goal 3: Good Health and Well Being	Total physicians, nurses and midwives per 10,000 population
Relevant UN Target	3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States.
Relevant UN Indicator	3.c.1 Health worker density and distribution
Relevant NIF Indicator	3.c.1: Total physicians, nurses and midwives per 10000 population
Indicator Interpretation	Higher value means higher performance (+)

GOVERNMENT INITIATIVES

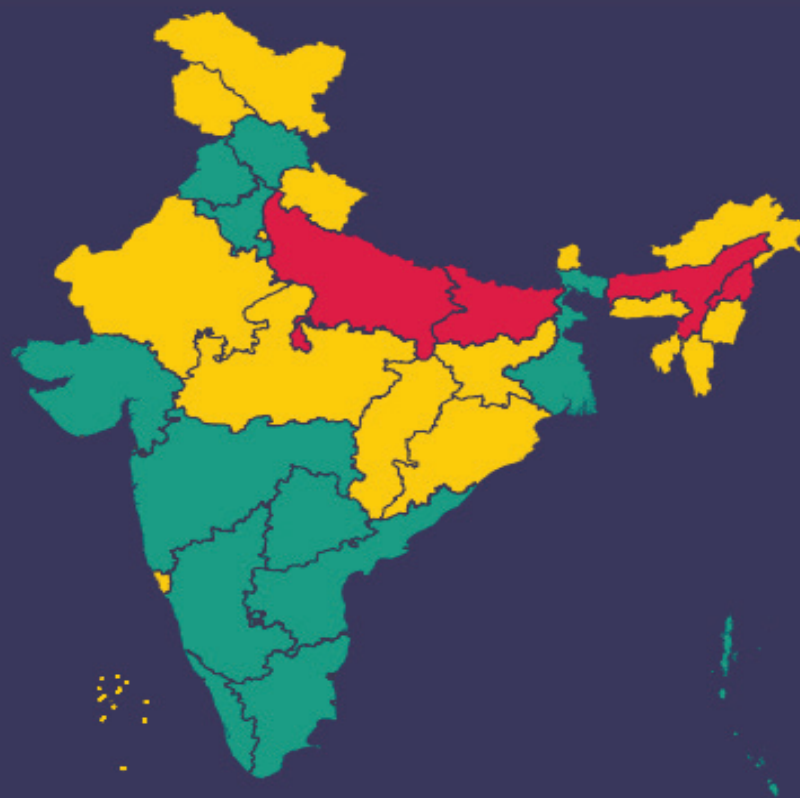
Government of India has been actively working to strengthen the health sector in the country. The various initiatives of the Government cover many dimensions of the Goal, which include reducing mortality, reducing the spread of communicable and non-communicable diseases and ensuring universal health coverage. Some of the schemes are as under:

- The National Health Mission (NHM), which encompasses National Rural Health Mission (NRHM) and National Urban Health Mission (NUHM), aims to provide universal access to health care by strengthening systems, institutions and human resource capabilities.
- AYUSHMAN BHARAT - Pradhan Mantri Jan Aarogya Yojana (PMJAY) is a National Health Protection scheme which aims to provide coverage of up to 5 lakh rupees per family per year for secondary and tertiary care hospitalization, covering 10 crore poor and vulnerable families
- Mission Indradhanush aims to increase full immunization coverage in India to at least 90 per cent children.
- Revised National Tuberculosis Control Programme (RNTCP) aims to improve the success rate of treatment among sensitive TB cases.
- National Leprosy Eradication Programme aims to reduce leprosy cases.
- Integrated Disease Surveillance Programme (IDSP) aims to monitor disease trends and to detect and respond to outbreaks in early rising phase.
- National Mental Health Programme (NMHP) aims to improve the access of mental healthcare services.
- National Programme for control of blindness aims to reduce the cases of blindness.
- National Programme for Prevention and control of cancer, diabetes, cardiovascular diseases and stroke (NPCDCS) aims to reduce premature mortality and morbidity from these diseases.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 3⁴¹

Goal 3 SDG Index Score for Goal 3 ranges between 29 and 82 for States and between 50 and 71 for UTs. Kerala and Puducherry are the top performing among States and UTs, respectively. Eleven States and two UTs bagged a position in the category of Front Runners (with Index score higher than/equal to 65). However, four States fell behind in the Aspirants category (with an Index score of less than 50).

⁴¹ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf



Front Runner

Kerala
Andhra Pradesh
Maharashtra
Tamil Nadu
Karnataka
Punjab
West Bengal
Gujarat
Himachal Pradesh
Telangana

Haryana
Puducherry
Andaman and
Nicobar Islands

Performer

Manipur
Odisha
Tripura
Goa
Sikkim
Rajasthan
Uttarakhand
Jharkhand
Meghalaya
Chhattisgarh

Mizoram
Arunachal Pradesh
Madhya Pradesh
Jammu & Kashmir,
and Ladakh
Lakshadweep
Dadra and Nagar Haveli
Chandigarh
Delhi
Daman and Diu Assam

Aspirant

Assam
Bihar
Uttar Pradesh
Nagaland

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)



Maternal Mortality Ratio

122

PER 1,00,000 LIVE BIRTHS

50

CHILDREN AGED
UNDER FIVE YEARS DIE
FOR EVERY THOUSAND LIVE BIRTHS



54.7%

DELIVERIES IN INDIA
ARE INSTITUTIONAL

38

Physicians, nurses
and midwives per
10,000 persons



59.2%

Immunisation cover
among children aged
between 0-5 years

47.8%

OF CURRENTLY MARRIED WOMEN
USE A MODERN METHOD
OF FAMILY PLANNING



0.07

HIV INCIDENCE PER
1000 UNINFECTED
POPULATION



INDIA NOTED

160

cases of
Tuberculosis

PER 1, 00,000 POPULATION

Image Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf

INTEGRATING SDG 3 INTO BUSINESS⁴²

To embed SDG 3 into business operations, the businesses must -

- The entire footprint of the company, including operations, employees and the supply chain needs to be considered in a health strategy.
- Businesses should understand and consider health data both for countries they operate in and for those they sell to. The direct and indirect health burden due to environmental impact of operations where the business is operating should be the starting point of understanding and consideration.
- Businesses should communicate with and welcome participation of employees towards SDG 3 needs and engagement.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING⁴³

SDG 3 of Good Health and Well-being aims to substantially reduce the number of deaths and illnesses from hazardous chemicals, air, water and soil pollution, and contamination. This is mirrored in Principle 3, 6 and 8 of National Guidelines on Responsible Business Conduct (NGRBC). The specific disclosure requirements as per the Business Responsibility and Sustainability Reporting Format are as under:

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

Essential Indicators

Point No. 1. a. Details of measures for the well-being of employees (including differently abled)

b. Details of welfare measures for differently abled employees

c. Details of welfare measures for workmen (including differently abled)

d. Details of welfare measures for differently abled workmen - Number and percentage covered by Health insurance, Accident insurance, Maternity benefits, Paternity Benefits, Day Care facilities. - Category being Permanent and Other than Permanent, both being further divided into Male, Female and Other.

Point No. 4. Number of Complaints made by employees and workmen with respect to Sexual Harassment, Working Conditions, Health and Safety, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Other.

Point No. 5. Percentage of membership of employees and workmen in association(s) or Unions recognised by the Board

Point No. 7. a. Details of employees and workmen in terms of minimum wages paid

b. Details of differently abled employees and workmen in terms of minimum wages paid

Point No. 8. Details of Safety related incidents during the current Financial Year

⁴² Source: <https://www.businessgreen.com/feature/3069325/sdg3-how-to-build-a-healthy-business>

⁴³ Source: http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

Point No. 9. a. Details of training to employees and workmen (% to total no. of employees/workmen in the category) for Male, Female and Other.

b. Details of training imparted to the differently abled employees and workmen (% to total no. of differently abled employees/workmen in the category) for Male, Female and Other.

Leadership Indicators

Point No. 2. Provide the corrective actions taken for children/adolescents identified as employed in your establishments and value chain.

Point No. 3. Provide the corrective actions taken for forced/involuntary labour identified in your establishments and value chain.

Point No. 4. Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases.

Point No. 5. Provide the corrective actions taken on the outcomes of health and safety audits of your establishments, including value chain partners.

Point No. 6. Percentage of accident-affected employees/workmen rehabilitated and placed in suitable employment.

Point No. 7. Details on assessment of value chain partners in percentage with respect to Sexual Harassment, Working Conditions, Health and Safety, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

Point No. 1. Does the company have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics and emergencies, natural disasters etc.?

Point No. 2. Does the company have any project related to Low Carbon Economy?

Point No. 5. What are the material environmental risks to the business identifies and the mitigation measures adopted by the company with regard to Land use, Emissions, Water, Energy, Biodiversity, Other.

Point No. 7. Air emissions and liquid discharges per unit of production for the 3 major facilities of the company (Section A, Q17) as reported to regulatory authorities

Point No. 8. What is the % of solid waste generated that is recycled and sent to the landfill?

Leadership Indicators

Point No. 1. Carbon emitted per unit of production and revenue/turnover for each major product manufactured by the company.

Point No. 5. Briefly describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

Point No. 1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.

Point No. 2. Information on project(s) for which on-going Rehabilitation and Resettlement is being undertaken by your company.

Point No. 3. Provide the information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies.

Point No. 4. Describe the mechanisms to receive and redress grievances of the community.

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Point No. 2. Details of the benefits derived of the various intellectual properties owned or acquired by your company based in traditional knowledge shared.

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES⁴⁴

Target	Available Business Disclosures	Unit	Sources
3.2	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. Life insurance ii. Health care iii. Disability and invalidity coverage iv. Parental leave v. Retirement provision vi. Stock ownership vii. Others.	N/A	GRI Standard 401-2
3.3	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	N/A	GRI Standard 403- 6-b
3.3, 3.4, 3.9	Report the following information for all employees: i. The number of fatalities as a result of work-related ill health ii. The number of cases of recordable work-related ill health iii. The main types of work-related ill health. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403- 10-a

⁴⁴ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

3.3, 3.4, 3.9	Report the following information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health ii. The number of cases of recordable work-related ill health iii. The main types of work-related ill health Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403- 10-b
3.3, 3.4, 3.9	Report the work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined ii. which of these hazards have caused or contributed to cases of ill health during the reporting period iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	N/A	GRI Standard 403- 10-c
3.5	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	N/A	GRI Standard 403- 6-b
3.6	Report the information for all employees about: i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities) iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-9-a
3.6, 3.9	Report the information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities) iii. The number and rate of recordable work-related injuries iv. The main types of work-related injury v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403- 9-b

3.6, 3.9	The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	N/A	GRI Standard 403-9-c
3.7	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	N/A	GRI Standard 403-6-a
3.7	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs	N/A	GRI Standard 403-6-b
3.8	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts	N/A	GRI Standard 203-2
3.8	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI Standard 203-2
3.8	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	N/A	GRI Standard 403-6-a
3.9	a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent	Metric tons of CO2 equivalent	GRI Standard 305-1
3.9	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	Metric tons of CO2 equivalent	GRI Standard 305-2
3.9	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	Metric tons of CO2 equivalent	GRI Standard 305-3
3.9	Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent	Metric tons of CFC-II equivalent	GRI Standard 305-6

3.9	The reporting organization shall report the following information: Significant air emissions, in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations Source of the emission factors used. Standards, methodologies, assumptions, and/or calculation tools used.	Tons of gas or pollutant of methodology	GRI Standard 305-7
3.9	Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization	Litres	GRI Standard 306-1
3.9	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage Other (to be specified by the organization)	Tons	GRI Standard 306-2
3.9	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage Other (to be specified by the organization)	Tons	GRI Standard 306-2
3.9	Impacts of significant spills	N/A	GRI Standard 306-3
3.9	Total number and total volume of recorded significant spills	Number of spills	GRI Standard 306-3

3.9	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization)	Tons and other information of spills	GRI Standard 306-3
3.9	Total weight for each of the following: i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported Hazardous waste treated	Tons	GRI Standard 306-4
3.9	Percentage of hazardous waste shipped internationally	% of hazardous waste	GRI Standard 306-4

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM⁴⁵

Pillar 1	Principles of Governance: Core metrics and disclosures
Quality of governing body	<u>Governance body composition</u> Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation
Pillar 2	Planet: Core metrics and disclosures
Climate change	<u>Greenhouse gas (GHG) emissions</u> For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO ₂ e) GHG Protocol Scope 1 and Scope 2 emissions.
Nature loss	<u>Land use and ecological sensitivity</u> Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).
Freshwater availability	<u>Water Consumption and withdrawal in water-stressed areas</u> Report for operations where material: mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool.

⁴⁵ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

	<u>Expanded Metrics and Disclosures</u>
Nature loss	<u>Land use and ecological sensitivity</u> Report for operations (if applicable) and full supply chain (if material): 1. Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities). 2. Year-on-year change in the area of land used for the production of basic plant, animal or mineral commodities. Note: Supply-chain figures can initially be estimated where necessary based on the mass of each commodity used and the average mass produced per unit of land in different sourcing locations. 3. Percentage of land area in point 1 above or of total plant, animal and mineral commodity inputs by mass or cost, covered by a sustainability certification standard or formalized sustainable management programme. Disclose the certification standards or description of sustainable management programmes along with the percentage of total land area, mass or cost covered by each certification standard/programme.
Air pollution	<u>Air pollution</u> Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions <u>Impact of Air Pollution</u> Report wherever material along the value chain: the valued impact of air pollution, including nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions.
Water pollution	<u>Nutrients</u> Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed. <u>Impact of water pollution</u> Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.
Solid waste	<u>Single-use Plastic</u> Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed. Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted <u>Impact of solid waste disposal</u> Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.
Pillar 3	People: Core metrics and disclosures
Health and wellbeing	<u>Risk for incidents of child, forced or compulsory labour</u> An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.
Health and wellbeing	<u>Health and safety (%)</u> The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.

Pillar 4	Prosperity: Core metrics and disclosures
Employment and wealth generation	<u>Economic Contribution</u> 1. Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization's global operations, ideally split out by: – Revenues – Operating costs – Employee wages and benefits – Payments to providers of capital – Payments to government – Community investment 2. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.
Community and social vitality	<u>Total taxes Paid</u> The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.

CORPORATE INITIATIVES ON SDG 3

Company	Reporting Method	Financial Year	Disclosure
Tata Chemicals ⁴⁶	Integrated Report	2019-20	'Zero Harm' approach – Zero Harm to People, Asset and Environment guides the safety roadmap for the operations and assists in achieving business targets.
JSW ⁴⁷	Integrated Report	2019-20	An array of health and safety initiatives and programmes at JSW Vijayanagar Works.
Hindalco ⁴⁸	Sustainability Report	2019-20	Facilities such as mobile medical vans, and health check-up camps
SBI ⁴⁹	Sustainability Report	2019-20	Healthcare Business Loan for healthcare providers. Financing Polyhouse farming projects.

Sources:

⁴⁶ https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf

⁴⁷ https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/JSW%20Steel_AR%202020%20Final.pdf

⁴⁸ <http://www.hindalco.com/upload/pdf/sustainability-report-2019-20.pdf>

⁴⁹ https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20_07_2020_Spread_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977

SUSTAINABLE DEVELOPMENT GOAL 4 QUALITY EDUCATION

CONTEXT OF THE SDG 4⁵⁰

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

- This goal ensures that all girls and boys complete free primary and secondary schooling by 2030. It also aims to provide equal access to affordable vocational training, to eliminate gender and wealth disparities, and achieve universal access to a quality higher education.
- Since 2000, there has been enormous progress in achieving the target of universal primary education with many more girls are in school than ever before.
- The total enrolment rate in developing regions reached 91 percent in 2015, and the worldwide number of children out of school has dropped by almost half.
- In Western Asia and North Africa, ongoing armed conflict has seen an increase in the number of children out of school. This is a worrying trend.
- While Sub-Saharan Africa made the greatest progress in primary school enrolment among all developing regions – from 52 percent in 1990, up to 78 percent in 2012 – large disparities still remain.
- Children from the poorest households are up to four times more likely to be out of school than those of the richest households. Disparities between rural and urban areas also remain high.
- Achieving inclusive and quality education for all reaffirms the belief that education is one of the most powerful and proven vehicles for sustainable development.



⁵⁰ Source : <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-4-quality-education.html>

FACTS AND FIGURES⁵¹

- Enrollment in primary education in developing countries has reached 91 percent
- 57 million primary-aged children remain out of school, more than half of them in sub-Saharan Africa
- In developing countries, one in four girls is not in school
- About half of all out-of-school children of primary school age live in conflict-affected areas
- 103 million youth worldwide lack basic literacy skills, and more than 60 percent of them are women
- 6 out of 10 children and adolescents are not achieving a minimum level of proficiency in reading and math



ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL

BEFORE COVID-19

PROGRESS TOWARDS
**INCLUSIVE AND EQUITABLE QUALITY
EDUCATION WAS TOO SLOW**



**OVER 200 MILLION CHILDREN WILL
STILL BE OUT OF SCHOOL IN 2030**

COVID-19 IMPLICATIONS



SCHOOL CLOSURES KEPT
90% OF ALL STUDENTS OUT OF SCHOOL
REVERSING YEARS OF PROGRESS ON EDUCATION

INEQUALITIES IN EDUCATION ARE EXACERBATED BY COVID-19

IN LOW-INCOME COUNTRIES,
CHILDREN'S SCHOOL COMPLETION RATE IS



79% IN RICHEST
20% OF HOUSEHOLDS



34% IN POOREST
20% OF HOUSEHOLDS

REMOTE LEARNING REMAINS
OUT OF REACH FOR
AT LEAST
500 MILLION STUDENTS



ONLY 65% OF PRIMARY SCHOOLS
HAVE BASIC HANDWASHING FACILITIES
CRITICAL FOR COVID-19 PREVENTION

Image Source: <https://sdgs.un.org/goals/goal4>

⁵¹ Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-4-quality-education.html>

UN SDG 4 TARGETS AND UN INDICATORS⁵²

SDG 4 TARGET	INDICATOR(S)
4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex 4.1.2 Completion Rate (Primary Education, Lower Secondary Education, Upper Secondary Education)
4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education	4.2.1 Proportion of children aged 24-59 months who are developmentally on track in health, learning and psychosocial well-being, by sex
	4.2.2 Participation rate in organized learning (one year before the official primary entry age), by sex
4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill
4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated
4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy	4.6.1 Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex

⁵² Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development	4.7.1 Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies, (b) curricula, (c) teacher education and (d) student assessment
4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all	4.a.1 Proportion of schools offering basic services, by type of service
4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries	4.b.1 Volume of official development assistance flows for scholarships by sector and type of study
4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	4.c.1 Proportion of teachers with the minimum required qualifications, by education level

IMPACT OF COVID-19⁵³

- Education systems worldwide have been hit hard and abruptly by the pandemic. School closures to stop the spread of COVID-19 have affected the vast majority of the world's student population.
- Disrupted education is adversely affecting learning outcomes and social and behavioral development of children and youth especially in vulnerable and disadvantaged communities
- Before the corona virus crisis, the proportion of children and youth out of primary and secondary school had declined from 26 per cent in 2000 to 19 per cent in 2010 and 17 per cent in 2018.
- Despite some progress, 258 million children and youth were still out of school in 2018, of which three quarters lived in sub-Saharan Africa and Southern Asia. Girls face more barriers than boys at the primary level.
- Globally, around 5.5 million more girls than boys of primary school age were out of school in 2018. The disadvantage girls face is more prominent in sub-Saharan Africa, where there were 128 girls for every 100 boys out of primary school that year.
- Without remedial action, the effects of COVID-19 will only add to the obstacles faced by poor children in completing their education.

⁵³ Source: <https://unstats.un.org/sdgs/report/2020/Goal-04/>

- In the longer term, prolonged absence from school is associated with lower retention and graduation rates and worse learning outcomes, in particular among segments of the population that are already disadvantaged, including members of poor households and students with disabilities.
- Remote learning remains out of reach for most students in the poorest countries.
- Lack of access to computers and the Internet at home, as well as a low level of computer-related skills, put many already marginalized students at a further disadvantage.
- In 2019, around 87 per cent of households in Europe had Internet access at home, compared with 18 per cent of those in Africa. The digital divide is also reflected in computer ownership: 78 per cent of European households owned a computer in 2019 compared with 11 per cent in Africa.
- School closures create added risks for the health and safety of vulnerable children
- For millions of children around the world, school is not only a place to learn. It is also a safe place, removed from violence, where they can receive free meals, and health and nutrition services such as vaccinations, deworming and iron supplementation.
- Lack of basic handwashing facilities in many schools around the world means that teachers and students do not enjoy a safe learning environment.
- Getting enough trained teachers into classrooms is another hindrance. According to the latest available data, 85 per cent of primary school teachers and 86 per cent of secondary school teachers worldwide received the minimum required training. Sub-Saharan Africa has the lowest percentage of trained teachers: 64 per cent at the primary level and 50 per cent at the secondary level.

MAPPING WITH OTHER SDGS⁵⁴

SDG 4 is interrelated to the following SDGs:



⁵⁴ Sources : http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

GOAL 4 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW

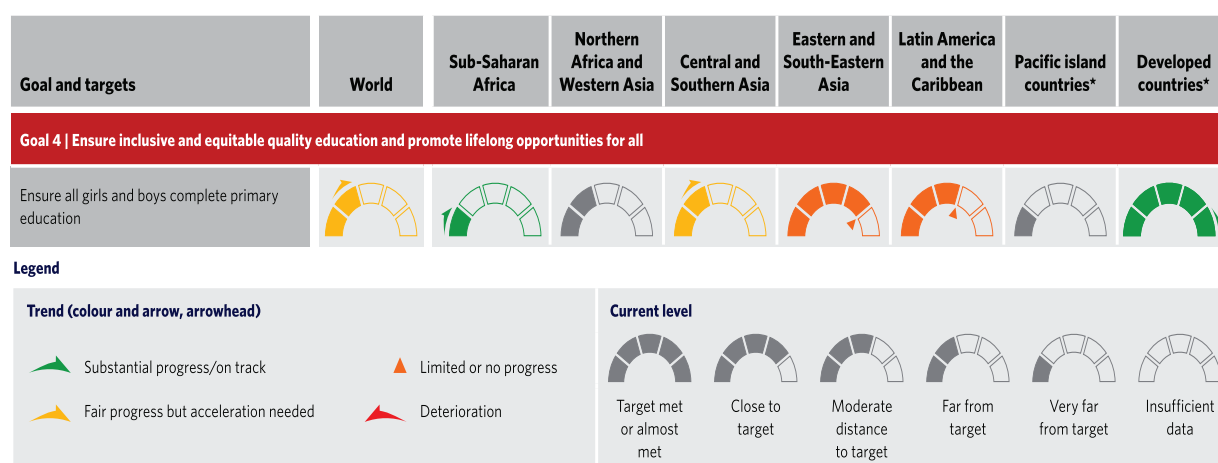


Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020⁵⁵

- In 74 countries with comparable data for the period 2011-2019, around seven in ten children aged three and four were developmentally on track in at least three of the following domains: literacy-numeracy, physical development, social-emotional development and learning.
- Participation in organized learning one year before the official primary entry age grew steadily from 62% in 2010 to 67% in 2018. However, the variation among countries is still wide with values ranging from 9% to nearly 100%.
- The primary school completion rate reached 84% in 2018, up from 70% in 2000 and under current trends, is expected to reach 89% globally by 2030. In 2018, 258 million children, adolescents, and youth of age 6 to 17 were still out of school, representing 17% of the global population of this age group. Parity between children or adolescents from the richest and poorest quintiles of the population was achieved in 25% of countries for primary education, 21% of countries for lower secondary education, and only 1% of countries for upper secondary education.
- In 2018, some 773 million adults—two-thirds of whom are women—remained illiterate in terms of reading and writing skills. The global adult literacy rate (for the population aged 15 years and older) was 86% in 2018, while the youth literacy rate (for the population aged 15 to 24 years) was 92%. Southern Asia is home to almost half of the global illiterate population and sub-Saharan is home to one quarter.
- In 2019, less than one-half of primary and lower secondary schools in sub-Saharan Africa had access to electricity, the Internet, computers, and basic handwashing facilities, key basic services and facilities necessary to ensure a safe and effective learning environment for all students.
- ODA for scholarships amounted to \$1.6 billion in 2018, up from \$1.3 billion in 2017.
- Based on data from 129 countries, the percentage of primary school teachers receiving the minimum pedagogical training according to national standards around the world has stagnated at 85% since 2015. The proportion is lowest in sub-Saharan Africa (64%) and Southern Asia (72%).

PROGRESS CHART 2020⁵⁶



⁵⁵ Sources: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

⁵⁶ Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

NIF INDICATORS ON SDG 4⁵⁷

GOAL 4: QUALITY EDUCATION	Adjusted Net Enrolment Ratio in elementary (Class 1-8) and secondary (Class 9-10) education
Relevant UN Target	4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
Relevant UN Indicator	NA
Relevant NIF Indicator	4.1.2: Adjusted Net Enrolment Ratio in primary, upper primary and secondary education
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Percentage of children in the age group 6 - 13 years who are out of school
Relevant UN Target	4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
Relevant UN Indicator	NA
Relevant NIF Indicator	4.1.7: Out of school ratio (primary, upper primary, elementary, secondary and higher secondary)
Indicator Interpretation	Higher value means lower performance (-)

GOAL 4: QUALITY EDUCATION	Average annual dropout rate at secondary level
Relevant UN Target	4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
Relevant UN Indicator	NA
Relevant NIF Indicator	NA
Indicator Interpretation	Higher value means lower performance (-)

GOAL 4: QUALITY EDUCATION	Percentage of students in grade III, V, VIII and X achieving at least a minimum proficiency level in terms of nationally defined learning outcomes to be attained by pupils at the end of each of above grades
Relevant UN Target	4.1: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

⁵⁷ Source: <https://sdgindiaindex.niti.gov.in/assets/Files/SDG%20Index%20Data%202019.zip>

Relevant UN Indicator	4.1.1: Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex
Relevant NIF Indicator	4.1.4: Percentage of students in grade 3, 5, 8 and 10 achieving at least a minimum proficiency level in terms of nationally defined learning outcomes to be attained by pupils at the end of each of above grades
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Gross Enrolment Ratio in higher education (18-23 Years)
Relevant UN Target	4.3: By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
Relevant UN Indicator	<u>NA</u>
Relevant NIF Indicator	4.3.3: Gross enrolment ratio for tertiary education
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Gender Parity Index for Higher Education (18-23 Years)
Relevant UN Target	4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
Relevant UN Indicator	4.5.1: Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated
Relevant NIF Indicator	4.5.2: Gender Parity indices for Primary/Secondary/Higher Secondary/Tertiary education
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Disabled children (5-19 Years) attending educational institution
Relevant UN Target	4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
Relevant UN Indicator	<u>NA</u>
Relevant NIF Indicator	4.5.1: Enrolment ratio of children with disabilities
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Proportion of trained teacher, by education level (elementary, secondary)
Relevant UN Target	4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States
Relevant UN Indicator	4.c.1: Proportion of teachers in: (a) pre-primary; (b) primary; (c) lower secondary; and (d) upper secondary education who have received at least the minimum organized teacher training (e.g. pedagogical training) pre-service or in-service required for teaching at the relevant level in a given country
Relevant NIF Indicator	4.c.1: Proportion of trained teachers, by education level (pre-primary, primary, upper primary, elementary, secondary and higher secondary education)
Indicator Interpretation	Higher value means higher performance (+)

GOAL 4: QUALITY EDUCATION	Percentage of schools with Pupil Teacher ratio less than/equal to 30
Relevant UN Target	4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States
Relevant UN Indicator	<u>NA</u>
Relevant NIF Indicator	4.c.2: Pupil/trained teacher ratio by education level
Indicator Interpretation	Higher value means higher performance (+)

GOVERNMENT INITIATIVES⁵⁸

The Government of India has started various programmes/schemes for ensuring inclusive and equitable quality education and promote lifelong learning opportunities for all. Some of them are as under:

1. Samagra Shiksha

It has been envisaged with the aim of improving effectiveness of schools and providing equal educational opportunities to all. The objective is also to enhance use of digital technology in education through smart classrooms, digital boards and Direct to Home channels. Digital initiatives like Shala Kosh, Shagun, Shaala Saarthi are also helping promote technology in the education sector.

2. Sarva Shiksha Abhiyan (SSA)

It was launched in the year 2000-2001 and continues to be India's main programme for universal elementary education. The interventions under SSA include building of school infrastructure, provisioning for teachers, periodic teacher training and academic resource support, making available learning resources for children like text books, computers, libraries, etc.

3. Rashtriya Madhyamik Shiksha Abhiyan

It was launched in 2009 to achieve an enrolment rate of 75 percent at secondary school level by providing a secondary school within reasonable distance of habitation.

4. Kasturba Gandhi Balika Vidyalayas

To ensure equal learning opportunities for all, including girls and the poor, residential schools for girls known as Kasturba Gandhi Balika Vidyalayas have been set up, and local level accountability has been established by engaging with community based organisations.

5. Mid-day Meal scheme

It is aimed at increasing enrolment in primary schools as well as improving the nutritional status of primary school children.

6. Right of Children to Free and Compulsory Education (RTE) Act, 2009

The right casts a legal obligation on the Central and State governments to provide and ensure admission, attendance and completion of elementary education by all children in the 6-14 years age group.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 4⁵⁹

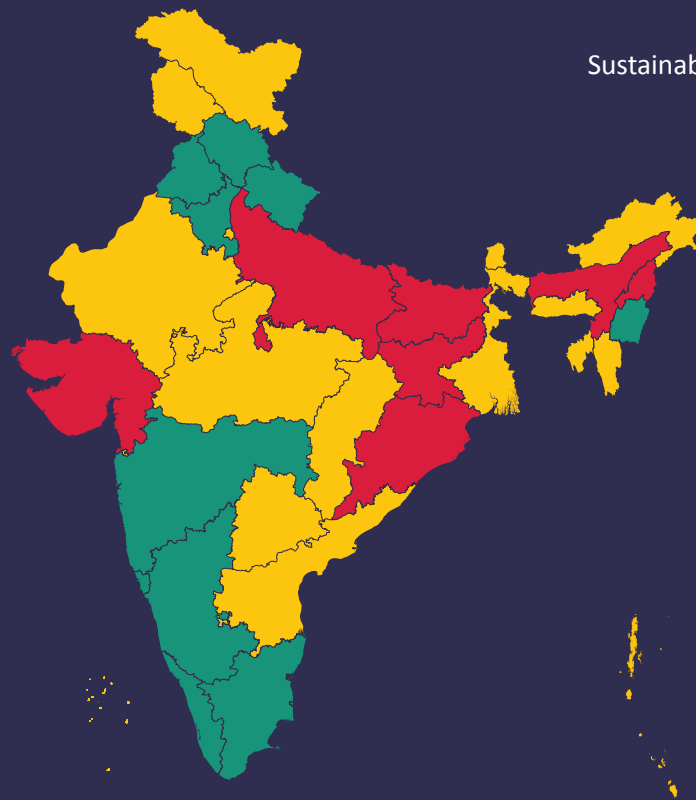
Nine national-level indicators have been identified, to measure India's performance towards the Goal of Quality Education, which capture four out of the ten SDG targets for 2030. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

Goal 4 Index Score 2.0

SDG Index Score for Goal 4 ranges between 19 and 81 for States and between 43 and 80 for UTs. Himachal Pradesh and Chandigarh are top performers among States and UTs, respectively. Ten States and two UTs bagged a position in the category of Front Runners (with Index score higher than/equal to 65). However, seven States and one UT fell behind in the Aspirants category (with Index score less than 50).

⁵⁸ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁵⁹ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf



Front Runner

Himachal Pradesh
Kerala
Goa
Manipur
Tamil Nadu
Haryana
Karnataka
Punjab
Uttarakhand
Maharashtra

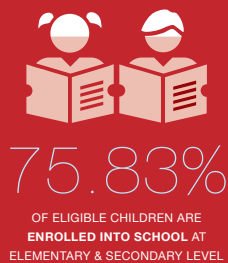
Performer

Telangana
Mizoram
Arunachal Pradesh
Sikkim
Meghalaya
Tripura
Madhya Pradesh
Andhra Pradesh
Chhattisgarh
Rajasthan

Aspirant

Uttar Pradesh
Gujarat
Nagaland
Assam
Jharkhand
Odisha
Bihar
Daman and Diu

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)



Gender Parity Index (GPI) for higher education = 1 for 18-23 years



SDG 4: QUALITY EDUCATION
63
PERFORMANCE ACROSS GOALS

INTEGRATING SDG 4 INTO BUSINESS⁶⁰

Relevant, equitable, and affordable education is widely recognized as a critical factor in ending extreme poverty and enabling economic development. Providing relevant professional education and skills is at the heart of the profession and its capacity building efforts. Currently, the profession is:

- Working towards meeting the global demand for accountants with a range of skills — both technical and leadership, business, and entrepreneurship-related skills.
- Providing continuing professional education – Training, support - to accountants throughout their careers. Presently focusing on helping them maintain relevance and a positive contribution towards businesses sustainable outcomes.
- Finding innovative ways to create opportunities for those with talent and ability
- Identifying innovative ways to contribute to societal goals, such as increasing financial literacy. Improving financial literacy is key to broadening access to financial services which is a key requirement in many SDGs namely SDG 1, SDG 2, SDG 5, SDG 8 and SDG 9.
- Taking steps to understand and remove any gender-based constraints within the educational systems that deter women from entering the profession.

Some of the initiatives taken so far are as under:

- To support Singapore's Skills Future initiative, the Association of Chartered Certified Accountants (ACCA) and the Institute of Singapore Chartered Accountants partnered to provide more opportunities to those who aspire to become accountants and meet the evolving needs of the profession by offering high-quality education and training for students from institutes of technical education, polytechnics, and universities as well as mid-career professionals.
- YES Bank, the Bombay Stock Exchange (BSE), and the Institute of Chartered Accountants of India (ICAI) partnered to improve financial literacy by offering financial literacy camps in YES pan-India branches.
- The AICPA's financial literacy initiatives include 360 Degrees of Financial Literacy and Feed the Pig.
- CPA Canada offers free financial education to various audiences, including children and seniors, with more than 1,200 community events across Canada each year to enhance the financial literacy of all Canadians.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT⁶¹

The following disclosures as per Business Responsibility and Sustainability Report relate to SDG 4 -

SECTION A: GENERAL DISCLOSURES

Point No. 25. (a) Total amount spent on CSR for the financial year (in Rs.)

⁶⁰ Source: https://www.ifac.org/system/files/publications/files/The-2030-Agenda-for-Sustainable-Development-A-Snap-shot-of-the-Accountancy-Professions-Contribution-2016_0.pdf

⁶¹ Source : http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

- (b) Amount spent in local area (in Rs.)
- (c) Manner in which the amount spent during the financial year as detailed below:
(Educational Sector Projects will be relevant)

Point No. 30. Overview of the company's high priority responsible business conduct issues.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

Point No. 4. Number of Complaints made by employees and workmen: With respect to Child Labour.

Point No. 6. Assessments for the year: Child labour (% of your plants and offices that were assessed).

Point No. 9. a. Details of training to employees and workmen (% to total no. of employees/workmen in the category)

b. Details of training imparted to the differently abled employees and workmen (% to total no. of differently abled employees/workmen in the category)

Leadership Indicators

Point No. 2. Provide the corrective actions taken for children/adolescents identified as employed in your establishments and value chain.

Point No. 7. Details on assessment of value chain partners: Child Labour (% of value chain partners (by value of business done with such partners) that were assessed).

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

Point No. 1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.

Point No. 3. Provide the following information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Point No. 4. Details of beneficiaries of CSR Projects

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicator

Point No. 2. % of products and services (by turnover) of your business carrying information about:

- Environmental and social parameters relevant to the product
- Safe and responsible usage
- Recycling and safe disposal

Leadership Indicator

Point No. 2. Steps taken to inform and educate consumers, especially vulnerable and marginalised consumers, about safe and responsible usage of products and services.

MAPPING WITH GRI DISCLOSURES⁶²

SDG 4 Target	Available Business Disclosures	Unit	GRI Standard
4.3, 4.4, 4.5	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender ii. Employee category	Hours	404-1

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM⁶³

Pillar 1	Principles of Governance
Ethical behaviour	<u>Anti-corruption</u> Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.
Pillar 3	People: Core Metrics and Disclosures
Skills for the future	<u>Training provided</u> 1. Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees). 2. Average training and development expenditure per full time employee (total cost of training provided to employees / the number of employees).
	Expanded Metrics and Disclosures
	<u>Number of unfilled skilled positions</u> 1. Number of unfilled skilled positions. 2. Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them.
	<u>Monetized impacts of training – Increased earning capacity as a result of training intervention</u> 1. Investment in training as a percentage (%) of payroll. 2. Effectiveness of the training and development through increased revenue, productivity gains, employee engagement and/or internal hire rates.

⁶² Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

⁶³ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

CORPORATE INITIATIVES ON SDG 4

S. No.	Company Name	Source	Description
1	<u>Reliance Industries Limited</u> ⁶⁴	<u>Annual Report 2019-20</u>	• 2 lakh underprivileged children were provided with quality education • 43,000 students and over 1,000 teachers empowered digital classrooms • 12,776 Dhirubhai Ambani Scholarships disbursed • 15,645 students enrolled in 14 Reliance Foundation Schools
2	<u>Wipro</u> ⁶⁵	<u>Annual Report 2019-20</u>	• Supported 132 organizations working towards systemic reforms in school education through 198 educational projects and initiatives across 29 states • Nearly 42,000 children from underprivileged communities benefited from our 22 education projects in 8 states through our community program • Supported the educational and the educational and rehabilitative needs of over 7,200 underprivileged children with disabilities, through 16 projects in 6 states
3	<u>Infosys</u> ⁶⁶	<u>Annual Report 2019-20</u>	• Infosys Foundation in collaboration with Avanti Fellows has helped over 40,000 students • Over 50% of Avanti students have been clearing the IIT JEE and NEET every year • Through Pathfinders Institute trained 700 teachers who are projected to reach 30,000 students with their newly acquired skills

Sources:

⁶⁴ https://www.ril.com/getattachment/299caec5-2e8a-43b7-8f70-d633a150d07e/AnnualReport_2019-20.aspx

⁶⁵ <https://www.wipro.com/content/dam/nexus/en/investor/annual-reports/2019-2020/wipro-interactive-annual-report-2019-2020.pdf>

⁶⁶ <https://www.infosys.com/investors/reports-filings/annual-report/annual/documents/infosys-ar-20.pdf>

4	<u>Tata Steel</u> ⁶⁷	<u>Annual Report 2019-20</u>	• 700+ children covered under Masti Ki Pathshala • 25% of the government schools in Keonjhar reached, covering around 5,900 school management committee members, • Over 2,00,000 children's lives impacted through the Thousand Schools Programme • 10,000 children through Learning Enrichment Programme centres and 2,500 children through non-residential bridge courses under the district saturation model (Keonjhar, Odisha)
5	<u>Hindustan Zinc Limited</u> ⁶⁸	<u>Integrated Annual Report 2019-20</u>	• Vedanta Bal Chetna Anganwadi & Child care Project (KHUSHI Project) • Brownfield & Greenfield Nandghar • Shiksha Sambal Project • Rural education Programme & Company run School • Jeevan tarang Zinc ke sang
6	<u>HDFC Bank</u> ⁶⁹	<u>Integrated Annual Report 2019-20</u>	• 202 Lakh+ Students benefited directly and indirectly. • 2.62 Lakh+ Schools outreached. • 19.6 Lakh Teachers trained across 28 states/UTs.

Sources:

⁶⁷ <https://www.tatasteel.com/media/12381/tata-steel-ir.pdf>

⁶⁸ https://www.hzindia.com/E-Annual-Report/pdf/HZL_IR_19_20.pdf

⁶⁹ <https://www.hdfcbank.com/content/api/contentstream-id/723fb80a-2dde-42a3-9793-7ae1be57c87f/1bcf4f2c-17cc-4759-9081-dcc0f5beeb60?>

SUSTAINABLE DEVELOPMENT GOAL 5 GENDER EQUALITY

CONTEXT OF THE SDG 5

To achieve gender equality and empower all women and girls

- Women and girls represent half of the world's population and therefore also half of its potential. Still they remain underrepresented among political and business leadership.
- Gender inequality persists everywhere and stagnates social progress. Gender equality is a fundamental human right. Advancing gender equality is critical to all areas of a healthy society, from reducing poverty to promoting the health, education, protection and the well-being of girls and boys.
- Disadvantages in education translate into lack of access to skills and limited opportunities in the labour market. The full participation of women in labour forces would add percentage points to most national growth rates— double digits in many cases.
- International commitments to advance gender equality have brought about improvements in some areas. Child marriage and female genital mutilation (FGM) have declined in recent years, and women's representation in the political arena is higher than ever before.
- Worldwide, 35 per cent of women between 15-49 years of age have experienced physical and/or sexual intimate partner violence or non-partner sexual violence. 1 in 3 girls aged 15-19 have experienced some form of female genital mutilation/cutting in the 30 countries in Africa and the Middle East, where the harmful practice is most common with a high risk of prolonged bleeding, infection (including HIV), childbirth complications, infertility and death.
- The COVID-19 lockdown further caused domestic violence to increase in many countries, showing the critical importance of social protection for women and girls.



FACTS AND FIGURES⁷⁰

- Globally, 750 million women and girls were married before the age of 18 and at least 200 million women and girls in 30 countries have undergone female genital mutilation (FGM).
- The rates of girls between 15-19 who are subjected to female genital mutilation (FGM) in the 30 countries where the practice is concentrated have dropped from 1 in 2 girls in 2000 to 1 in 3 girls by 2017.
- In 18 countries, husbands can legally prevent their wives from working; in 39 countries, daughters and sons do not have equal inheritance rights; and 49 countries lack laws protecting women from domestic violence.
- In 2017⁷¹, it is found that one in five women and girls, including 19 per cent of women and girls aged 15 to 49, have experienced physical and/or sexual violence by an intimate partner within the last 12 months. Yet, 49 countries have no laws that specifically protect women from such violence.
- While women have made important inroads into political office across the world, their representation in national parliaments at 23.7 per cent is still far from parity.
- In 46 countries, women now hold more than 30 per cent of seats in national parliament in at least one chamber.
- Only 52 per cent of women married or in a union freely make their own decisions about sexual relations, contraceptive use and health care.
- Globally, women are just 13 per cent of agricultural land holders.
- Women in Northern Africa hold less than one in five paid jobs in the non-agricultural sector. The proportion of women in paid employment outside the agriculture sector has increased from 35 per cent in 1990 to 41 per cent in 2015.
- As per Global Gender Gap Report 2020⁷², more than 100 countries have taken action to track budget allocations for gender equality.
- In Southern Asia, a girl's risk of marrying in childhood has dropped by over 40 per cent since 2000⁷³.

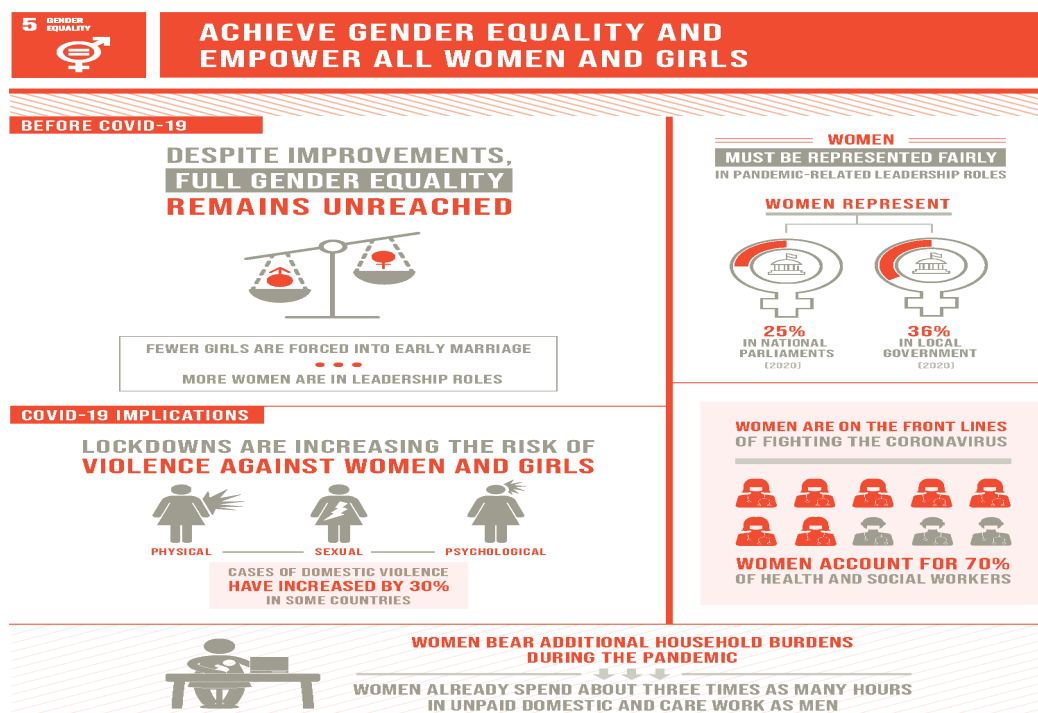


Image Source: https://www.un.org/sustainabledevelopment/wp-content/uploads/2019/07/E_Infographic_05.pdf

⁷⁰ Source: <https://www.un.org/sustainabledevelopment/gender-equality/>

⁷¹ Source: https://www.unicef.org/publications/files/Violence_in_the_lives_of_children_and_adolescents.pdf

⁷² Source: http://www3.weforum.org/docs/WEF_GGGR_2020.pdf

⁷³ Source: https://www.unicef.org/media/files/Child_Marriage_Report_7_17_LR..pdf

UN SDG 5 TARGETS AND INDICATORS⁷⁴

SDG 5 Target	Relevant Indicator(s)
5.1 End all forms of discrimination against all women and girls everywhere.	5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex.
5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.	5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age.
	5.2.2 Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence.
5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation.	5.3.1 Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18.
	5.3.2 Proportion of girls and women aged 15-49 years who have undergone female genital mutilation/cutting, by age.
5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.	5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location.
5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	5.5.1 Proportion of seats held by women in national parliaments and local governments.
	5.5.2 Proportion of women in managerial positions.
5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for action and the outcome documents of their review conferences.	5.6.1 Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care.
	5.6.2 Number of countries with laws and regulations that guarantee full and equal access to women and men aged 15 years and older to sexual and reproductive health care, information and education.

⁷⁴ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.	5.a.1 (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure.
	5.a.2 Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control.
5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.	5.b.1 Proportion of individuals who own a mobile telephone, by sex.
5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.	5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.

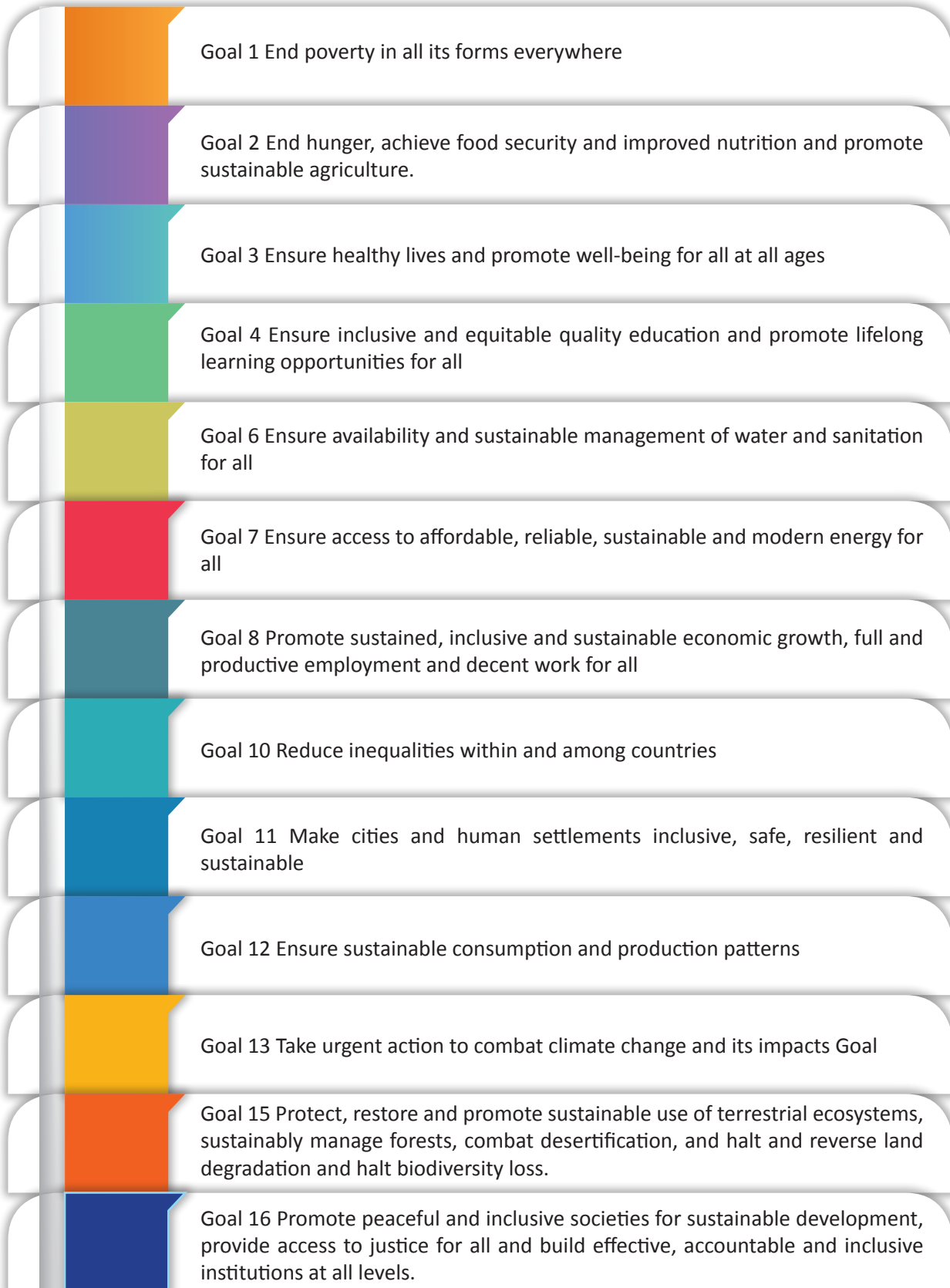
IMPACT OF COVID 19⁷⁵

- As per “Policy Brief: The impact of Covid -19 on Women” released by United Nations in April 2020, across every sphere, from health to the economy, security to social protection, the impacts of COVID-19 are exacerbated for women and girls simply by virtue of their sex especially by those who earn less, save less, hold insecure jobs or live close to poverty. The health of women is adversely impacted through the reallocation of resources and priorities, including sexual and reproductive health services.
- There have been exponential increase in violence against women, particularly domestic violence and unpaid care work. Women already spend three times as many hours on unpaid care work at home as men. School and daycare closures require parents, especially women, to care more for children and facilitate their learning at home. Reports from several countries suggest that domestic violence against women and children has risen during the global lockdown.
- All of these impacts are further amplified in contexts of fragility, conflict, and emergencies where social cohesion is already undermined and institutional capacity and services are limited.
- It is crucial that all national responses place women and girls - their inclusion, representation, rights, social and economic outcomes, equality and protection - at their centre if they are to have the necessary impacts. This is not just about rectifying long-standing inequalities but also about building a more just and resilient world. It is in the interests of not only women and girls but also boys and men. Women will be the hardest hit by this pandemic but they will also be the backbone of recovery in communities.

⁷⁵ Source: https://www.un.org/sites/un2.un.org/files/policy_brief_on_covid_impact_on_women_9_apr_2020_updated.pdf

MAPPING WITH OTHER SDGS

SDG 5 is interconnected to majority of other SDGs as depicted and listed below-



GOAL 5 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW



Image Source: <https://in.one.un.org/wp-content/uploads/2018/12/SDX-Index-India-21-12-2018.pdf>

PROGRESS REPORT 2020⁷⁶

The commitments to advancing gender equality have brought about improvements in some areas, but the promise of a world in which every woman and girl enjoys full gender equality and all legal, social and economic barriers to their empowerment have been removed, remains unfulfilled.

As per data as of April 2019-

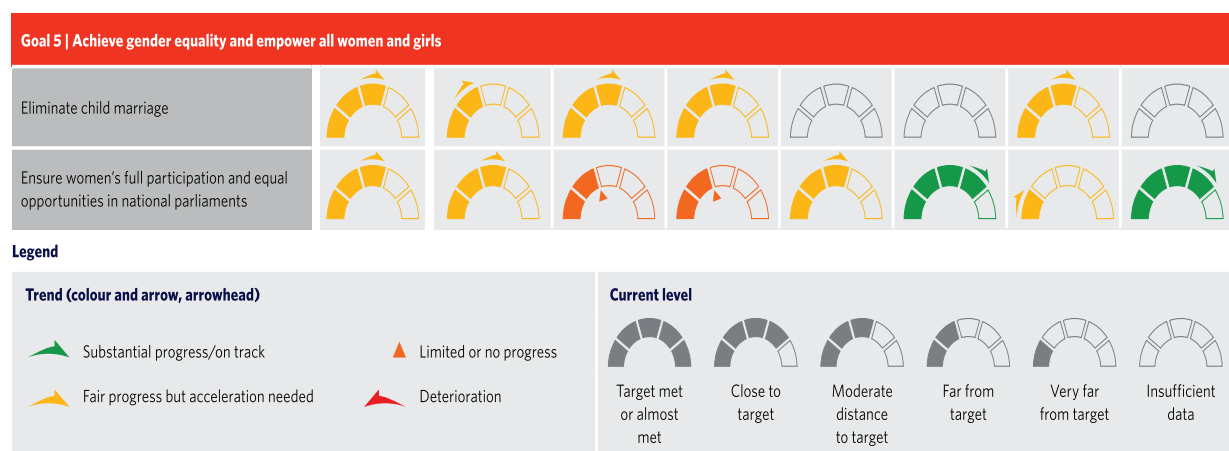
- one in five young women aged 20 to 24 years around the world were married in childhood, down from one in four in 2004 and the highest value in sub-Saharan Africa, with more than one in three young women.
- at least 200 million girls and women had been subjected to female genital mutilation from the 31 countries where the practice is concentrated. 28% of managerial positions in the world were occupied by women (a small increase from 25% in 2000).
- women represented 39% of the world's workers and half of the world's working-age population.
- among the 75 countries with data, countries have in place, on average, 73% of the laws and regulations needed to guarantee full and equal access to sexual and reproductive health and rights.
- on average, countries achieved 87% of enabling laws and regulations for HIV counselling and test services; 91% for HIV treatment and care services; and 96% for HIV confidentiality.

As per data as of 2018 -

- mobile phone ownership among men was on average 6.8 percentage point higher than for women.
- only 55% of married or in-union women aged 15 to 49 make their own decisions regarding sexual and reproductive health and rights, ranging from less than 40% in Central and Western Africa to nearly 80% in some countries in Europe, Southeastern Asia, and Latin America and the Caribbean.

PROGRESS CHART 2020⁷⁷

Using baseline year around 2010, the progress chart 2020 shows fair progress in the world (but acceleration needed) for two indicators of SDG 5 namely, eliminate child marriage and ensure women's full participation and equal opportunities in national parliaments. However, in Eastern and South-Eastern Asia and developed countries substantial increase is noticed in women participation and opportunities in national parliaments. The progress for eliminating child marriage could not be tracked due to insufficient data for Eastern and South-Eastern Asia, Latin America and the Caribbean and Developed countries.



⁷⁶ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

⁷⁷ Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

NIF INDICATORS ON SDG 5⁷⁸

GOAL 5: GENDER EQUALITY	Sex Ratio at Birth
Relevant UN Target	5.1: End all forms of discrimination against all women and girls everywhere
Relevant UN Indicators	NA
Relevant NIF Indicator	5.1.3: Sex Ratio at Birth
Indicator Interpretation	Higher value means higher performance (+)

GOAL 5: GENDER EQUALITY	Female to male ratio of average wage/salary earnings received during the preceding calendar month among regular wage salaried employees (rural+urban)
Relevant UN Target	5.1: End all forms of discrimination against all women and girls everywhere
Relevant UN Indicators	NA
Relevant NIF Indicator	NA
Indicator Interpretation	Higher value means higher performance (+)

GOAL 5: GENDER EQUALITY	Rate of Crimes Against Women Per 100,000 Female Population
Relevant UN Target	5.1: End all forms of discrimination against all women and girls everywhere
Relevant UN Indicators	NA
Relevant NIF Indicator	5.1.1: Rate of crimes against women per 100,000 female population
Indicator Interpretation	Higher value means lower performance (-)

GOAL 5: GENDER EQUALITY	Percentage of ever married women aged 15 - 49 years who have ever experienced spousal violence
Relevant UN Target	5.2: Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.
Relevant UN Indicator	5.2.1: Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age.
Relevant NIF Indicators	5.2.6: Percentage of currently partnered girls and women aged 15-49 years who have experienced physical and / or sexual violence by their current intimate partner in the last 12 months.
Indicator Interpretation	Higher value means lower performance (-)

GOAL 5: GENDER EQUALITY	Proportion of sexual crime against girl children to total crime against children during the calendar year
Relevant UN Target	5.2: Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.

⁷⁸ Source: <https://sdgindiaindex.niti.gov.in/assets/Files/SDG%20Index%20Data%202019.zip>

Relevant UN Indicators	<u>NA</u>
Relevant NIF Indicator	5.2.4: Proportion of sexual crime against girl children to total crime against children during the calendar year.
Indicator Interpretation	Higher value means lower performance (-)

GOAL 5: GENDER EQUALITY	Percentage of seats won by women in the general elections to state legislative assembly
Relevant UN Target	5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
Relevant UN Indicator	5.5.1: Proportion of seats held by women in (a) national parliaments and (b) local Governments
Relevant NIF Indicator	5.5.1: Proportion of seats held by women in national Parliament, State Legislation and Local Self Government
Indicator Interpretation	Higher value means higher performance (+)

GOAL 5: GENDER EQUALITY	Female labour force participation rate (LFPR)
Relevant UN Target	5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
Relevant UN Indicators	<u>NA</u>
Relevant NIF Indicator	<u>NA</u>
Indicator Interpretation	Higher value means higher performance (+)

GOAL 5: GENDER EQUALITY	Operational land holdings - gender wise
Relevant UN Target	5.a: Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.
Relevant UN Indicators	5.a.1: (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure. 5.a.2: Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control.
Relevant NIF Indicator	5.a.1: Operational land holdings - gender wise
Indicator Interpretation	Higher value means higher performance (+)

GOVERNMENT INITIATIVES⁷⁹

Our country is committed, both constitutionally and through its policies, to achieving gender equality in all spheres of life.

To further efforts towards this goal, government has launched several national level schemes and programmes as under:

- The Beti Bachao Beti Padhao, campaign aims to ensure girls are born, nurtured and educated without discrimination to become empowered citizens of this country.
- Schemes like Sukanya Samridhi Yojana and the Janani Suraksha Yojana ensure the well-being and prosperity of the girl child and the mother.
- Under the MUDRA initiative, financial assistance is provided to female entrepreneurs.
- One Stop Centre aims to ensure the safety and integrity of women.
- Pradhan Mantri Ujjwala Yojana (PMUY) is aimed at safeguarding the health of rural women by providing them clean- cooking fuel.
- “National Policy for the Empowerment of Women” which draws momentary help to women.
- “Mission Indradhanush” for covering partially and unvaccinated children.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 5⁸⁰

To measure India’s performance towards the Goal of Gender Equality, eight national-level indicators have been identified, which capture four out of the nine SDG targets for 2030 outlined under this Goal. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

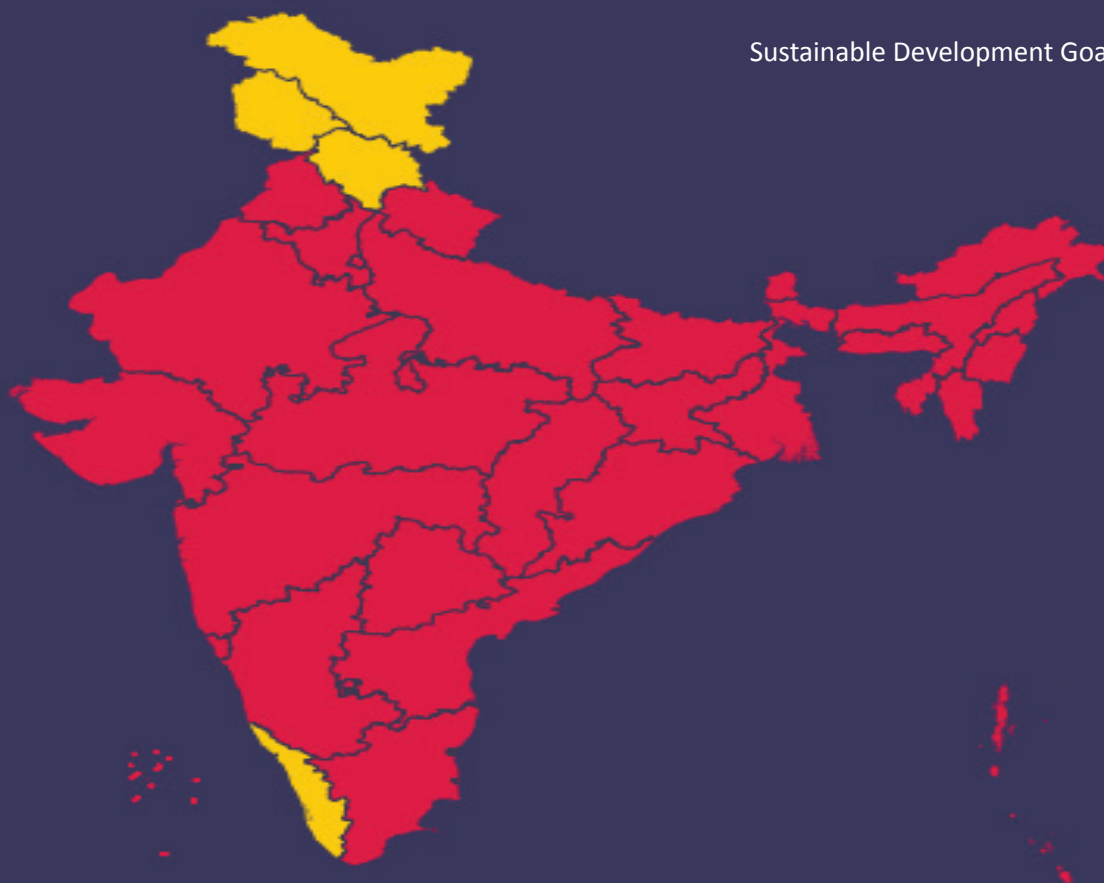
Goal 5 Index Score

SDG Index Score for Goal 5 ranges between 26 and 52 for States and between 27 and 53 for UTs.

Himachal Pradesh, and Jammu & Kashmir and Ladakh are the top performers among States and UTs, respectively. Himachal Pradesh and Kerala among the States, and Jammu & Kashmir and Ladakh among the UTs belong to the category of Performers (with Index score greater than or equal to 50 and less than 65). All other States and UTs fell behind in the Aspirants category (with Index score less than 50).

⁷⁹ Source: <https://in.one.un.org/wp-content/uploads/2018/12/SDX-Index-India-21-12-2018.pdf>

⁸⁰ Source: https://niti.gov.in/sites/default/files/SDG-India-Index-2.0_27-Dec.pdf



Performer

Himachal Pradesh
Kerala
Jammu & Kashmir,
and Ladakh

Aspirant

Sikkim
Goa
Punjab
Madhya Pradesh
Chhattisgarh
Karnataka
Nagaland
Maharashtra
Uttar Pradesh
Bihar

Tamil Nadu
Rajasthan
Uttarakhand
West Bengal
Andhra Pradesh
Mizoram
Gujarat
Haryana
Odisha
Jharkhand

Manipur
Meghalaya
Arunachal Pradesh
Assam
Tripura
Telangana

Andaman and
Nicobar Islands
Chandigarh
Dadra and Nagar Haveli

Daman and Diu
Lakshadweep
Puducherry
Delhi

Aspirant (0-49) Performer (50-64) Front Runner (65-99) Achiever (100)



8.32%
of seats in the State Legislative
Assemblies are held by women

EARNINGS OF FEMALES

78%
OF THAT OF MALES (REGULAR
WAGE SALARIED EMPLOYEES)



17.5%
FEMALE LABOUR FORCE
PARTICIPATION RATE



Sex Ratio at Birth

896 Females
per 1000 males

13.96%

OPERATIONAL
LANDHOLDERS
ARE FEMALE



FOR EVERY 1 LAKH
FEMALE POPULATION

58 WOMEN ARE
VICTIMS OF CRIME



59.97%

CRIMES AGAINST CHILDREN
ARE SEXUAL CRIMES
AGAINST GIRL CHILDREN



ONE IN THREE WOMEN
EXPERIENCE SPOUSAL VIOLENCE

INTEGRATING SDG 5 INTO BUSINESS

Various initiatives can be taken to champion diversity in accountancy and business, create partnerships to increase the number of women both in accountancy and finance, as well as in broader finance and business leadership roles. A number of international/national associations and forums including the International Federation of Women Accountants, the Association of Women Accountants, Ghana, and the Society of Women Accountants, Nigeria allows members to interact and support each other.

List of initiatives taken by various organisations include:

- The Institute of Chartered Accountants of India has created a Portal for Women Members to empower women members and assist the Institute in formulating and implementing plans, policies, and programs to support the development of its members.
- The Institute of Management Accountants and Pace University (US) co- sponsored program for continuing education that would bring together women with varying years of experience and from different industries for career and technical discussions.
- AICPA's Women's Initiatives Executive Committee Nandy skill building programs in business development, mentoring, networking, and client service.
- ACCA's Women in Finance initiative promotes the value of women in senior roles in business and accountancy as part of their wider diversity agenda.
- ICAEW's Boardroom Diversity portal provides the latest research, reports, articles, and guides on legal and regulatory initiatives in the UK and around the world to increase representation and diversity on corporate boards.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING⁸¹

The following disclosures of BRSR format relate to SDG 5 -

SECTION A: GENERAL DISCLOSURES – PART IV EMPLOYEES

Point No. 19. Details as at the end of Financial Year

- a. Employees (including differently abled)
- b. Differently abled Employees
- c. Workmen (including differently abled)
- d. Differently abled workmen

(Each of these further divided into Permanent, Other than Permanent, for Workmen furthermore divided into Skilled, Semi-skilled, Unskilled)

- Number and percentage of Male, Female and Other in each of the category.

Point No. 20. Participation/Inclusion/Representation of women (including differently abled):

- Board of Directors
- Key Management Personnel

⁸¹ Source: http://www.mca.gov.in/Ministry/pdf/BRR_11082020.pdf

- Total, No. and % of Females (including differently abled) and of females being differently abled persons.

Point No. 25. Manner in which the amount spent during the financial year as detailed below:

(3) Sector in which the project is covered – Being for Women Empowerment

Point No. 30. Overview of the company's high priority responsible business conduct issues

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

Point No. 1. a. Details of measures for the well-being of employees (including differently abled)

b. Details of welfare measures for differently abled employees

c. Details of welfare measures for workmen (including differently abled)

d. Details of welfare measures for differently abled workmen -Number and percentage covered by Health insurance, Accident insurance, Maternity benefits, Paternity Benefits, Day Care facilities.

- Category being Permanent and Other than Permanent, both being further divided into Male, Female and Other.

Point No. 3. Is there a mechanism available to receive and redress grievances for the following categories of employees and workmen? Permanent Workmen, Other than Permanent Workmen

- Permanent Employees, Other than Permanent Employees

Point No. 4. Number of Complaints made by employees and workmen

- with respect to Sexual Harassment, Working Conditions, Health and Safety,
- Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour
- Wages. Other

Point No. 6. Assessments for the year for Child Labour, Forced Labour/Involuntary Labour, Health and Safety practices, Sexual Harassment

Point No. 7. a. Details of employees and workmen in terms of minimum wages paid

b. Details of differently abled employees and workmen in terms of minimum wages paid

- Number and percentage of Male, Female and Other paid equal to minimum wage and more than minimum wage

Point No. 9. a. Details of training to employees and workmen

b. Details of training imparted to the differently abled employees and workmen (Number and percentage of Male, Female and Other for Health and safety measures and On Skill up gradation)

Leadership Indicators

Point No. 4. Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases.

Point No. 7. Details on assessment of value chain partners in percentage with respect to Sexual Harassment, Working Conditions, Health and Safety, Discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages and Other.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

Point No. 1. List stakeholder groups identified as key for your company as described in Section B, Q. 9,

and the frequency of engagement with each stakeholder group with respect to -

- Whether identified as Vulnerable & Marginalized Group
- Channels of communication,
- Frequency (Annually/ Half yearly/ Quarterly),
- Whether environment and social issues discussed.

Leadership Indicators

Point No. 1. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.

Point No. 2. Provide details of 3 instances as to how the inputs received from stakeholders were incorporated into policies and activities of the company.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

Point No. 1 a. Percentage of employees and workmen that have been provided training on human rights issues and policy(ies) of the company

b. Percentage of differently abled employees and workmen that have been provided training on human rights issues and policy(ies) of the company

- For Permanent and Other than permanent

Point No. 2 a. Details of remuneration/salary/wages (including differently abled)

b. Details of remuneration/salary/wages of differently abled

- Board of Directors, Key Managerial Personnel, Employees other than BoD and KMP and Workmen
- Number and Average remuneration/salary/wages for Male, Female and Other

Point No. 3. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Point No. 4. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Point No. 5. Stakeholders groups covered by the grievance redressal mechanism for Human Rights issues indicating

- Whether Vulnerable or Marginalized
- Whether covered by grievance redressal mechanisms covered by Human Rights issues

Point No. 6. Details of Human Rights related grievances with respect to

- Pending complaints at the beginning of the year
- Filed during the year
- Pending resolution at the end of year

Point No. 7. Do human rights requirements form part of your business agreements and contracts?

Leadership Indicators

Point No. 1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Point No. 2. Details of the scope and coverage of any Human rights due-diligence conducted, including in the value chain.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**Essential Indicators**

Point No. 1. Details of Social Impact Assessments (SIA) undertaken by the company for projects with respect to Social Impact Assessment been conducted by an independent external agency? results of the Social Impact Assessment been communicated in public domain?

Point No. 4. Describe the mechanisms to receive and redress grievances of the community.

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Point No. 4. Details of beneficiaries of CSR Projects with respect to

- Number of persons benefitted from CSR Projects
- Percentage of beneficiaries from vulnerable and marginalised groups
- Names of vulnerable and marginalized groups

MAPPING WITH GRI DISCLOSURES⁸²

SDG 5 Target	Available Business Disclosures	Unit	GRI Standard
5.1	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage	Ratio of the entry level wage by gender	202-1
5.1	Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used	\$ currency	202-1
5.1	When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage	N/A	202-1
5.1	Total number and rate of employee turnover during the reporting period, by age group, gender and region	Number and %	401-1
5.1	Average hours of training that the organization's employees have undertaken during the reporting period, by: i Gender; ii Employee category	Hours	404-1
5.1	Total number and rate of new employee hires during the reporting period, by age group, gender and region	Number and %	401-1

⁸² Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

5.1	Total number of employees that were entitled to parental leave, by gender	Number of employees	401-3
5.1	Total number of employees that took parental leave, by gender	Number of employees	401-3
5.1	Total number of employees that returned to work in the reporting period after parental leave ended, by gender	Number of employees	401-3
5.1	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	Number of employees	401-3
5.1	Return to work and retention rates of employees that took parental leave, by gender	%	401-3
5.1	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period	% of total employees	404-3
5.1	Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i Gender; ii Age group: under 30 years old, 30-50 years old, over 50 years old; iii Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	405-1
5.1	Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	405-1
5.1	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Ratio	405-2
5.1	Total number of incidents of discrimination during the reporting period.	Number of incidents	406-1
5.1	Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; Incident no longer subject to action.	N/A	406-1
5.2	Percentage of new suppliers that were screened using social criteria	% of new suppliers	414-1

5.2	Number of suppliers assessed for social impacts	Number of suppliers	414-2
5.2	Number of suppliers identified as having significant actual and potential negative social impacts	Number of suppliers	414-2
5.2	Significant actual and potential negative social impacts identified in the supply chain	N/A	414-2
5.2	Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	% of suppliers	414-2
5.2	Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	% of suppliers	414-2
5.4	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	203-1
5.4	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. Life insurance; ii. Health care; iii. Disability and invalidity coverage; iv. Parental leave; v. Retirement provision; vi. Stock ownership; vii. Others.	N/A	401-2
5.4	Total number of employees that were entitled to parental leave, by gender	Number of employees	401-3
5.4	Total number of employees that took parental leave, by gender	Number of employees	401-3
5.4	Total number of employees that returned to work in the reporting period after parental leave ended, by gender	Number of employees	401-3
5.4	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	Number of employees	401-3
5.4	Return to work and retention rates of employees that took parental leave, by gender	%	401-3

5.5	Composition of the highest governance body and its committees by: i. Executive or non-executive; ii. Independence; iii. Tenure on the governance body; iv. Number of each individual's other significant positions and commitments, and the nature of the commitments; v. Gender; vi. Membership of under-represented social groups; vii. Competencies relating to economic, environmental, and social topics; viii. Stakeholder representation	Number	102-22
5.5	Nomination and selection processes for the highest governance body and its committees	N/A	102-24
5.5	Criteria used for nominating and selecting highest governance body members, including whether and how: i. Stakeholders (including shareholders) are involved; ii. Diversity is considered; iii. Independence is considered; iv. Expertise and experience relating to economic, environmental, and social topics are considered.	N/A	102-24
5.5	Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)	%	405-1
5.5	Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	405-1

MAPPING WITH WORLD ECONOMIC FORUM – MEASURING STAKEHOLDER CAPITALISM⁸³

Pillar 1	Principles of Governance: Core Metrics
Quality of governing body	Governance body composition Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.
Pillar 3	People: Core Metrics
Dignity and equality	Diversity and inclusion Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity). Pay equality Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas. Wage level 1. Ratios of standard entry level wage by gender compared to local minimum wage. 2. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.
Skills for the Future	Training provided 1. Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).
	Expanded Metrics and Disclosures
Dignity and Equality	Pay gap 1. Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation. Discrimination and harassment incidents and the total amount of monetary losses 1. Number of discrimination and harassment incidents, status of the incidents and actions taken. 2. Total amount of monetary losses as a result of legal proceedings associated with: a) law violations, and b) employment discrimination Human rights review, grievance impact and modern slavery

⁸³ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

	1. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country. 2. Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts.
Pillar 4	Prosperity: Core metrics and Disclosures
Employment and wealth generation	Absolute number and rate of employment 1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. 2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.
Health and well being	Health and safety The number and rate of fatalities as a result of work-related injury; high consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.
	Expanded Metrics and Disclosures
Employment and wealth generation	Significant indirect economic impacts 1. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. 2. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas).
	Infrastructure investments and services supported
	Qualitative disclosure to describe the below components: 1. Extent of development of significant infrastructure investments and services supported. 2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3. Whether these investments and services are commercial, in-kind or pro bono engagements.
Innovation of better products and services	Social value generated (%) Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.
Community and social vitality	Total Social Investment (\$) Total Social Investment (TSI) sums up a company's resources used for "S" in ESG efforts defined by CECP Valuation Guidance.
Health and well being	Employee well being 1. The number of fatalities as a result of work related ill health, recordable work related ill health injuries, and the main types of work related ill health for all employees and workers. 2) a) Percentage of employees participating in "best practice" health and well-being programmes, and 2) b) Absentee rate (AR) of all employees.

CORPORATE INITIATIVES ON SDG 5

Company	Reporting Method	Financial Year	Disclosure
Hindustan Unilever Limited ⁸⁴	Integrated Annual Report	2019-20	Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens
ITC Limited ⁸⁵	Integrated Report	2019-20	- Diversity and Equal Opportunity - Women's Economic Empowerment
Vedanta ⁸⁶	Integrated Report	2019-20	Increasing the gender diversity of the workforce
Hindalco ⁸⁷	Annual Report	2019-20	- The Board reflects gender diversity. 1,863 self-help groups comprising of 23,225 women, working on broadening the base and provide the last mile linkage.

Sources:

⁸⁴ https://www.hul.co.in/Images/annual-report-2019-20_tcm1255-552034_1_en.pdf

⁸⁵ <https://www.itcportal.com/about-itc/shareholder-value/itc-integrated-report-2020.pdf>

⁸⁶ <https://www.vedantalimited.com/InvestorReports/Vedanta%20Integrated%20Report%202019-20.pdf>

⁸⁷ <http://www.hindalco.com/upload/pdf/hindalco-annual-report-2019-20.pdf>

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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

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