

## User Prompt

What ESG or sustainability goals/targets have Siemens and Indraprastha Gas publicly committed to (e.g., Net Zero, water neutrality, renewable share)? Are timelines and progress tracking disclosed?

## Agents Conversation History

**Sub-question 1:** subquestion = What ESG or sustainability goals/targets has Indraprastha Gas publicly committed to, such as Net Zero, water neutrality, or renewable energy share?

**worker\_agent:** answer =Based on the provided data chunks, there is no direct information specifically about Indraprastha Gas's ESG or sustainability goals/targets. However, the information provided in the chunks pertains to other companies' commitments and targets regarding sustainability goals such as Net Zero, water neutrality, renewable energy share, and carbon neutrality.

To clarify, the goals mentioned in the chunks are not associated with Indraprastha Gas. For example:

- Mahindra Lifespace Developers Limited has committed to achieving Net Zero by 2030 and Carbon Neutrality by 2040.
- Ashok Leyland has targeted Net Zero by 2048 and RE100 (100% renewable energy) by 2030.
- Adani Green Energy aims for 50 GW renewable energy capacity by 2030 and net water neutrality by FY26.

If your query is specific to Indraprastha Gas, I recommend consulting their official sustainability reports, BRSR disclosures, or their corporate website for detailed and accurate information regarding their ESG commitments and targets.

**Sub-question 2:** subquestion = Does Indraprastha Gas disclose timelines and progress tracking mechanisms for its ESG or sustainability goals?

**worker\_agent:** answer =Based on the provided information, Indraprastha Gas does not seem to explicitly disclose detailed timelines or progress tracking mechanisms for its ESG or sustainability goals. However, relevant information related to the company's sustainability goals and commitments is outlined as follows:

### Key Insights:

#### • Commitments and Goals:

Indraprastha Gas has made progress in achieving its set targets and remains committed to adopting measures aligned with its sustainability goals. The company emphasizes the adoption of advanced technologies to reduce emissions and enhance environmental sustainability. Additionally, it is developing employee engagement plans to foster a culture of involvement and empowerment.

#### • Performance Tracking:

The company acknowledges that while progress has been made, there is room for improvement. It plans to remain dedicated to identifying and implementing measures to drive more specific ESG practices and intends to continue striving for excellence across all operational aspects.

#### • Defined Timelines:

There is no explicit mention of defined timelines for specific ESG or sustainability goals in the

provided chunks. While certain other companies in the data (e.g., IndusInd Bank, Britannia Industries Limited) have detailed commitments with defined timelines (e.g., carbon neutrality by 2032, reduction targets by 2024), Indraprastha Gas does not seem to have disclosed such specifics in the provided data.

- **Tracking Mechanisms:**

Progress tracking mechanisms or detailed KPIs are not explicitly stated for Indraprastha Gas. Some other organizations in the data (e.g., Britannia Industries) utilize KPIs and annual targets for monitoring sustainability progress, but similar practices are not mentioned for Indraprastha Gas.

## **Conclusion:**

While Indraprastha Gas demonstrates a strong commitment to ESG practices and acknowledges ongoing progress, it has not disclosed specific timelines or detailed progress tracking mechanisms for its sustainability goals based on the provided information. For further clarity, the company might need to formalize and report such mechanisms in future disclosures to enhance transparency and accountability.

**Sub-question 3:** subquestion = Does Siemens disclose timelines and progress tracking mechanisms for its ESG or sustainability goals?

**worker\_agent:** answer =Yes, Siemens discloses timelines and progress tracking mechanisms for its ESG and sustainability goals. Here are the key details:

## **Timelines and Tracking Mechanisms**

- **Defined Timelines for ESG Goals:**

- Siemens AG sets global ESG commitments, goals, and targets under its DEGREE Framework, with specific timelines for achievement. This framework addresses material topics identified through a materiality assessment.
- The company has set forth its ESG roadmap with specific goals and targets, including defined timelines. These are reviewed periodically and reported in the ESG section of its annual report.

- **Performance Tracking:**

- Siemens Limited contributes to the DEGREE Framework's targets set globally by Siemens AG and periodically reviews performance against these targets.
- The performance of each principle under the framework is reviewed periodically by the management and respective departments.
- Progress on ESG ambitions is overseen by the Corporate Social Responsibility (CSR) committee of the Board.

- **Periodic Reporting:**

- Siemens AG provides updates on the current performance against DEGREE targets on its sustainability portal ([link to DEGREE Framework performance](<https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/>)).
- Siemens Limited includes performance tracking against individual targets in its ESG section of the annual report.

## **Mechanisms for Goal Achievement and Monitoring**

- **Integration of ESG Criteria:**

- Siemens uses an ESG/Sustainability Index for tracking specific components like CO2 emissions and digital learning hours.

- **Compliance and Governance:**

- Siemens has established internal control mechanisms and compliance systems to ensure

adherence to its ESG goals and timelines.

- Goals and progress are tracked systematically through structured objectives and action plans, which include resource allocation, stakeholder engagement, and performance measurement.

### Key Highlights:

- Siemens aims for a **three-year cycle** for specific training and awareness programs for employees and workers to align with sustainability practices.
- **Focus Areas:**
- ESG-secured supply chains based on supplier commitment to the Supplier Code of Conduct.
- Long-term incentives tied to ESG criteria.

### Conclusion:

Siemens demonstrates a structured approach to tracking and ensuring progress on its ESG and sustainability goals. It has defined timelines under the DEGREE Framework and robust performance review mechanisms, supported by periodic reporting and governance oversight through its CSR committee.

**Sub-question 4:** subquestion = What ESG or sustainability goals/targets has Siemens publicly committed to, such as Net Zero, water neutrality, or renewable energy share?

**worker\_agent:** answer = Siemens has publicly committed to a variety of ESG and sustainability goals and targets, many of which are aligned with its global DEGREE Framework and other initiatives. Below is a structured summary of Siemens' key commitments:

### 1. Net-Zero Targets

- **Scope 1 & 2 Emissions:** Siemens AG aims to reduce absolute emissions from its own operations by **90% by fiscal 2030** compared to fiscal 2019.
- **Scope 3 Emissions:** The company commits to reducing emissions from its value chain by **30% by fiscal 2030** compared to fiscal 2019.
- **Overall Net-Zero Goal:** Siemens AG plans to achieve **Net-Zero by fiscal 2050**, reducing absolute emissions across the value chain by **90%** compared to fiscal 2019. Residual emissions will be permanently compensated.

### 2. Water Sustainability Goals

- Siemens is a signatory to the **UN CEO Water Mandate**, committing to sustainable water management practices. Key measures include:
- Utilization of water-efficient appliances.
- Installation of **rainwater harvesting systems** at four major factory locations.
- Construction of **water reclamation facilities** (zero liquid discharge facilities).
- Reduction in freshwater consumption by using treated water for landscaping and toilet flushing.
- Operation of water treatment plants at some locations to recycle process water for irrigation and other uses.

### 3. Renewable Energy and Energy Efficiency

- Siemens is committed to adopting renewable energy solutions. Specific goals include:
- Installing **renewable energy rooftop solar systems** by November 2024.
- Reduction in energy intensity by **14%** through yearly EHS (Environment, Health, and Safety) objectives for energy savings.

### 4. DEGREE Framework

- Siemens AG's ESG commitments are globally guided by the **DEGREE Framework**, which addresses material issues identified through assessments. The framework outlines targets across various sustainability dimensions, including decarbonization, ethics, governance, and resource

efficiency. Detailed information about the DEGREE Framework is available on Siemens AG's [sustainability figures page](<https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#/siemens/en/our-degree-framework/>).

## 5. Performance Achievements

- Siemens has already achieved its intermediate decarbonization target of **-55% reduction in own operations emissions** compared to the FY19 baseline, as of 2024.

## 6. Certifications and Standards

- Siemens aligns its policies with internationally recognized frameworks such as:
- **ISO 14001** (Environmental Management System)
- **ISO 45001** (Health & Safety Management System)
- **ISO 50001** (Energy Management System)
- **UNFCCC** (United Nations Framework Convention on Climate Change)
- **CEO Water Mandate**
- **UN Human Rights Declaration**

## Conclusion

Siemens has demonstrated a strong commitment to sustainability through its Net-Zero goals, water neutrality efforts, renewable energy adoption, and adherence to global frameworks like the DEGREE Framework. These targets are backed by measurable milestones and certifications, showcasing Siemens' leadership in driving environmental, social, and governance initiatives globally.

# All Context Chunks

## Sub-question 1 Chunks

### Chunk 1

Disclosures)

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company is committed to achieving net-zero emissions by 2050, leveraging cutting-edge carbon-free technologies in renewable energy, energy storage, and green hydrogen. As part of its ambitious vision, the Company aims to reach 20 GW of operational capacity by 2030. This goal will be met by strategically expanding its presence in the renewable energy sector through a balanced mix of organic growth and strategic acquisitions. By adopting a methodical and innovative approach, the Company is poised to lead the transition to a sustainable energy future.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

In order to become Net Zero by 2050, the organization has set Targets for Environment Sustainability through its 'TEN Commitments' which is available on the website. More

specific and quantified targets for the Environment Sustainability are provided in the Annual Integrated Report of the Organisation under the Sustainability reporting. The FY 2020 baseline and FY 2024 performance can be seen in the table provided in the Integrated Report Sustainability report section.

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<https://www.jsw.in/investors/energy/jsw-energy-sustainability-policies>

### Disclosure Questions

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### Governance Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Refer to Message from Chairman and Managing Director on Page number 32

8. Details of the highest authority responsible for implementation

and oversight of the Business

## Chunk 2

ISO 27001: Information Security Management Systems

Lean Six Sigma (LSS)

ISO 22301:2019 Security and resilience — Business continuity management systems

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company's commitment to contribute to sustainable development is well aligned with Adani Group's purpose of Nation Building that provides a guiding framework for investment in businesses that accelerate India's economic growth and enhance citizen wellbeing. AGEL had worked to embed this sustainability commitment into our strategy, our business processes and decision-making.

Some of our key ESG goals and ambitions include.

- a) 50 GW renewable energy capacity by 2030
- b) Net Water neutral certified company by FY26
- c) Zero-Waste-to-Landfill (ZWL) Certified Company for 100% of operating renewable energy generation plants by FY 2024-25
- d) Conduct business with no net loss to biodiversity and 100% alignment with India Business Biodiversity Initiative (IBBI) by 2025
- e) Single-use-Plastic-Free (SuPF) Certified Company for 100% of operating renewable energy generation plants by FY 2023-24
- f) To be in the top 10 companies globally for ESG benchmarking in the electric utility sector.

<https://www.adanigreenenergy.com/-/media/Project/GreenEnergy/Corporate-Governance/Policy/BSR-Policy.pdf>

<https://www.adanigreenenergy.com/-/media/Project/GreenEnergy/Corporate-Governance/Policy/BSR-Policy.pdf>

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Strategic Review Corporate Overview Portfolio Overview ESG Overview Statutory Reports Financial Statements

6. Performance of the entity against

the specific commitments, goals and targets along-with reasons in case the same are not met.

Performance against our key ESG goals and ambitions include:

a. 50 GW renewable energy capacity by 2030,

Status: 10,934 MW as on March 31, 2024.

b. Net Water neutral certified company by FY26,

Status: Certified Water Neutral for plants >200MW operating

### Chunk 3

own policies on material local topics, all the policies of Siemens AG are also applicable to Siemens Limited and have been converted into procedures and reviewed through internal control mechanism.

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.

Siemens policies are in line with international standards and practices such as ISO 14001, ISO 45001, ISO 50001: UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention, UNGC Women's Empowerment Principles, UNFCCC • United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/>

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The targets against the various principles are the ones

committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges,

#### Chunk 4

assessment to identify key ESG material issues relevant to the Company. Currently, the Company is in the process of baselining and setting the formal ESG related goals, targets and commitments. The Company is exploring to set the targets under ESG such as carbon neutrality, water positive, energy conservation, health & safety, creating positive impact in marginalised & vulnerable groups and digitalisation to enhance transparency in disclosure of information to the stakeholders. The Company has conducted materiality assessment to identify key ESG material issues relevant to the Company. Currently, the Company is in the process of baselining and setting the formal ESG related goals, targets and commitments. The Company is exploring to set the targets under ESG such as carbon neutrality, water positive, energy conservation, health & safety, creating positive impact in marginalised & vulnerable groups and digitalisation to enhance transparency in disclosure of information to the stakeholders.

Environment:

â€¢ We have reduced 19% energy consumption in the FY 2023-24 compared to the FY 2022-23.

â€¢ Achieved and maintained Zero Liquid Discharge (ZLD) across all manufacturing facilities.

Social:

â€¢ Created positive impact in more than 1,50,000 people through implementation of CSR programmes in nearby local communities where we operate.

Environment:

â€¢ We have reduced 19% energy consumption in the FY 2023-24 compared to the FY 2022-23.

â€¢ Achieved and maintained Zero Liquid Discharge (ZLD) across all manufacturing facilities.

Social:

â€¢ Created positive impact in more than 1,50,000 people through implementation of CSR programmes in nearby local communities where we operate.

Environment:

â€¢ We have reduced 19% energy consumption in the FY 2023-24 compared to the FY 2022-23.

â€¢ Achieved and maintained Zero Liquid Discharge (ZLD) across all manufacturing facilities.

Social:

#### Chunk 5

ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework>. The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework>. The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework>. The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed



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#### Chunk 6

compliant with respective principles of NGRBC which align with ILO, UNGC, OHSAS, SDGs, GRI Standards, ISOs etc. wherever applicable e.g., ISO 9001 (Quality Management System), ISO 14001: 2015 (Environmental Management System), ISO 45001 (Health & Safety Management System)

5. Specific commitments, goals and targets set

by the entity with defined timelines, if any.

- Achieving Net Zero (Scope 1 & 2) by 2035
- Achieving Zero Waste to Landfill (ZWTL) by 2028 and Water neutrality

across operations by 2030

- Product Carbon Footprint (PCF) and Life Cycle Assessment for WTGs in

manufacturing operations by 2026

- Increase share of women employees across operations including

leadership levels to 10% by 2030

- Undertake human rights assessment across manufacturing operations by

2026.

- 100% acceptance to Supplier Code of Conduct by 2025
- Maintain 100% coverage of trainings on anti-corruption, integrity, and

ethics for employees by 2025.

6. Performance of the entity against the specific

commitments, goals, and targets along-with

reasons in case the same are not met.

N.A.

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and

achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Stakeholders,

I am pleased to present Suzlon's Business Responsibility and Sustainability Report, which showcases our dedication to sustainability and outlines our commitment to Environmental, Social, and Governance (ESG) principles.

**Environmental Responsibility:** At Suzlon, we understand the significance of our impact on environmental footprint and contributing to a sustainable future. One of the primary challenges faced by wind turbine manufacturers worldwide is mitigating the effects of manufacturing and installation and impacts on environment across the entire Concept to Commissioning (C2C).

#### Chunk 7

specific goals, targets, and timelines with a clear roadmap.

##### ESG Vision

- â€¢ Net-Zero by 2040
  - â€¢ 85% + Renewable Energy use by 2030
  - â€¢ 100% waste recycling by 2030
  - â€¢ Water-positive by 2030
  - â€¢ Scale up of Green Tech Offerings to Clients
  - â€¢ 40% women in workforce
  - â€¢ 15% women in leadership by 2030
  - â€¢ Become Employer of Choice for LGBTQ, PwD and Veterans and Great place to work for all: 50% + local nationalities in major countries of business by 2030
  - â€¢ Promote and create an ecosystem of diverse suppliers; 10% supplier base to be minority owned businesses
  - â€¢ Impact 4 million plus lives positively in the community by 2030
  - â€¢ Diversify our board (across gender and background)
  - â€¢ Link ESG to Executive Compensation
  - â€¢ Continue to train 100% associates, partners and suppliers on business ethics and data privacy
  - â€¢ Maintain robust compliance, integrity practices and Key certifications
- LTIMindtree's sustainability strategy epitomizes a resolute commitment to environmental, social, and governance (ESG) principles, outlining a path toward responsible business practices. At the core of this strategy is a redefined ESG Vision, articulating ambitious goals and timelines that underscore the company's dedication to global positive impact.

As part of our ESG strategy for integrated entity LTIMindtree, we have re-articulated our ESG Vision defining specific goals, targets, and timelines with a clear roadmap.

##### ESG Vision

- â€¢ Net-Zero by 2040
- â€¢ 85% + Renewable Energy use by 2030
- â€¢ 100% waste recycling by 2030
- â€¢ Water-positive by 2030
- â€¢ Scale up of Green Tech Offerings to Clients
- â€¢ 40% women in workforce
- â€¢ 15% women in leadership by 2030
- â€¢ Become Employer of Choice for LGBTQ, PwD and Veterans and Great place to work for all:

â€¢ Promote and create an ecosystem of diverse suppliers; 10% supplier base to be minority owned businesses

the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#/siemens/en/our-degree-framework>The ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#/siemens/en/our-degree-framework>The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Net-Zero Standard, Siemens AG has pledged to reduce absolute emissions from its own operations (Scope 1 and 2) by 90% and from its value chain (Scope 3) by 30% by fiscal 2030 compared to fiscal 2019. Additionally, Siemens AG commits to achieving Net-Zero by fiscal 2050, reducing absolute emissions across the value chain by 90% by fiscal 2050 compared to fiscal 2019, with any residual emissions permanently compensated. Already in 2024, Siemens AG has achieved its intermediate decarbonization target of -55% in own operations (compared to FY19 baseline)

As a signatory to the UN CEO Water mandate, the Company's sustainable water management includes measures such as utilizing water-efficient appliances, installing rainwater harvesting systems at four major factory locations, and building water reclamation facilities (zero liquid discharge facilities). These measures enable the Company to reduce freshwater consumption by, among other things, utilizing treated water for landscaping and toilet flushing. In addition, Siemens operates its own water treatment plants in some locations. The treatment facilities, for instance, treat process water from production operations so that it can be used for purposes including irrigating the site's green spaces.

As per the Criteria of BRSR Core, as specified by SEBI vide its circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 together with the Annexure 1 • Format of BRSR Core, which provides guidance on Data & Assurance Approach, the below electricity consumption information has been prepared based on purchase of electricity. Accordingly, this does not consider the impact of iRECs purchased, which information has been additionally disclosed in the BRSR.

Notes:

1. Siemens is into various businesses (including products, services & projects) with highly diverse portfolios ranging from a low value electrical devices to highly complex transmission solutions.

#### Chunk 10

top Solar by Nov 2024. Yearly EHS objectives set for Energy Savings. The ESG commitments, goals and targets are set Carbon Neutrality by 2050. Installing renewable energy Roof top Solar by Nov 2024. Yearly EHS objectives set for Energy Savings. The ESG commitments, goals and targets are set Carbon Neutrality by 2050. Installing renewable energy Roof top Solar by Nov 2024. Yearly EHS objectives set for Energy Savings. The ESG commitments, goals and targets are set Carbon Neutrality by 2050. Installing renewable energy Roof top Solar by Nov 2024. Yearly EHS objectives set for Energy Savings. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Energy intensity is reduced by 14%. Divgi TorqTransfer Systems Limited (Company) is committed to long-term value creation for all its stakeholders. The Company's governance philosophy is focused on ethical and responsible conduct of business with accountability. The Business Responsibility & Sustainability Reporting (BRSR) is a disclosure of the Company's non-financial performance for the year. Through this report, the Company communicates its progress on BRSR principles that are mandated by the Securities and Exchange Board of India (SEBI). This Report is aligned with National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG) released by Ministry of Corporate Affairs and is in accordance with Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Report provides an overview of the activities carried out by the Company under each of the nine principles as outlined in NVG, and it is aligned with GRI Sustainability Development goals.

#### Sub-question 2 Chunks

##### Chunk 1

own policies on material local topics, all the policies of Siemens AG are also applicable to Siemens Limited and have been converted into procedures and reviewed through internal control mechanism.

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trust) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.

Siemens policies are in line with international standards and practices such as ISO 14001, ISO 45001, ISO 50001: UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention, UNGC Women's Empowerment Principles, UNFCCC • United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

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6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above.

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges,

## Chunk 2

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### Chunk 3

in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The Company has set forth its ESG roadmap with specific goals and targets, including defined timelines, and will report on its performance in the coming reporting years. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments. The performance of each of the principles is reviewed periodically by the Management and the respective departments.

### Chunk 4

the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> ESG commitments, goals and targets are set globally by Siemens AG. Siemens AG has developed the DEGREE Framework to address issues identified via the materiality assessment of Siemens AG. The details of the DEGREE Framework is available on the link: <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#!/siemens/en/our-degree-framework/The> The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above. The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above. The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above. The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG. Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets. The current performance against DEGREE Targets is also available at the link mentioned above. The targets against the various principles are the ones committed under the DEGREE Framework by Siemens AG.

Siemens Limited adheres to the framework and contributes towards achievement of the DEGREE targets.

#### Chunk 5

with defined timelines. Please refer to the ESG section of this report. The Company has identified and set goals and targets with defined timelines. Please refer to the ESG section of this report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. The performance against the individual targets has been presented in the ESG section of annual report. Please refer to the "Letter to the shareholders" section and the "ESG" section. The Corporate Social Responsibility (CSR) committee of the Board oversees the Business Responsibility and progress on our ESG ambitions. Read more in the CSR committee section of the corporate governance report in the Integrated Annual Report. Yes, The Corporate Social Responsibility (CSR) committee of the Board is responsible for sustainability related issues. Please refer to the Directors' Report for details.

#### Chunk 6

Renewables Private Limited Associate 0.26 false Yes <https://new.siemens.com/global/en/Company/sustainability/compliance/reporting-channels.html> 243 NA 251 NA NA NA Yes [www.scores.gov.in](http://www.scores.gov.in) & Stock Exchanges 422 NA 292 NA Yes internal mechanisms in place 370 NA 142 NA Yes through toll free number and Email 99383 NA 138254 NA Yes <https://new.siemens.com/global/en/Company/sustainability/compliance/reporting-channels.html> 243 NA 251 NA Climate action R&O Reducing; greenhouse gas emissions, energy use and mitigating the effects of long-term changes in the Earth's climate and its physical impacts on business operations, communities and the natural environment. Advocacy and partnerships with others to reduce climate change impacts. Siemens addresses these material issues through the DEGREE Framework as defined by Siemens AG. The details of the DEGREE Framework is available on the link <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#/siemens/en/our-degree-framework/Positive> Implications Sustainable product design and life-cycle management Of fostering a circular economy by addressing customer and societal demands for more sustainable products and services. Ensuring environmental responsibility in the product use phase. Meeting evolving regulations through product designing and lifecycle management. Siemens addresses these material issues through the DEGREE Framework as defined by Siemens AG. The details of the DEGREE Framework is available on the link <https://new.siemens.com/global/en/Company/sustainability/sustainability-figures.html#/siemens/en/our-degree-framework/Positive> Implications Innovation and business model Innovation management for developing sustainable products and solutions. Management of risks and opportunities associated with the incorporation of social, environmental, and political transitions into long-term business model development.

#### Chunk 7

three years  
→ ESG-secured supply chain based on supplier

commitment to the Supplier Code of Conduct  
→ Long-term incentives based on ESG criteria<sup>1</sup>

Additional highlights: Additional highlights  
→ Zero-tolerance approach to breaches of applicable laws

and own internal guidelines

→ A global, risk-based compliance system

→ Ensure the development and use of responsible artificial intelligence

→ Aiming for a leading role in cybersecurity

→ Focus on human rights within supply chain:  
climate protection, occupational safety, and  
responsible sourcing of minerals

<sup>1</sup>Assessment based on a Siemens ESG/Sustainability Index. Currently, ESG criteria include CO<sub>2</sub>e emissions and digital learning hours

Business Responsibility and Sustainability Report<sup>14</sup> Siemens Limited

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles in the financial year:

Segment Total  
number of

training and  
awareness

programmes  
held

Topics / principles covered under the training  
and its impact

% of persons  
in respective

category covered  
by the awareness

programmes

Board of Directors 1 The Board is familiarised of the principles of the NGRBC



released by SEBI/MCA, and Siemens Business Conduct Guidelines (BCG). The Board periodically reviews the BCG.

100

Key Managerial  
Personnel

6 100% employees and KMPs are required to undergo the Siemens Business Conduct Guidelines (BCG), Data Privacy, Cybersecurity, Anti-corruption, Antitrust essentials and Export control trainings once in three years.

100

Employees other  
than BoD and KMPs

6 100

Workers 1 Workers are required to undergo training on the BCG once in every three years.

60

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies / judicial institutions in the financial year, in the following format.

#### Chunk 8

(Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder  
group from

whom  
complaint is

received

Grievance Redressal  
Mechanism in Place (Yes/No)  
(If Yes, then provide web link  
for grievance redress policy)

FY 2024  
Current Financial Year

FY 2023  
Previous Financial Year

Number of  
complaints

filed  
during the

year

Number of  
complaints

pending  
resolution  
at close of

year

Remarks Number of  
complaints

filed  
during the

year

Number of  
complaints

pending  
resolution  
at close of

year

Remarks

Investors  
(other than  
shareholders)  
Shareholders [www.scores.gov.in](http://www.scores.gov.in) & Stock

Exchanges  
42 2 29 2

Employees and  
workers

Yes, internal mechanisms in

place

37 0 14 2

Customers Yes, through toll free number  
and Email

993 83 1,382 54

Communities Yes, complaints received from  
several stakeholders on "Tell  
Us" and the Ombudsperson and  
Siemens Limited web portal

[https://new.siemens.com/global/  
en/Company/sustainability /  
compliance/reporting-channels.  
html](https://new.siemens.com/global/en/Company/sustainability/compliance/reporting-channels.html)

24 3 25 1  
Value chain  
partners  
Others (please  
specify)

26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

The material topics identified by Siemens AG form the framework for implementing sustainability across all Siemens AG entities and these are valid for Siemens Limited India. Siemens strives to continuously improve sustainability management and understands the materiality assessment to be a prerequisite for identifying and managing potential opportunities and risks.

S.  
No.

Material issue  
identified

Indicate  
whether

risk or  
opportunity

(R/O)

#### **Chunk 9**

and met within the allotted time frames. InfoBeans has set the goals for specific components of sustainability, and we make sure they are carried out, tracked, and met within the allotted time frames. InfoBeans has set the goals for specific components of sustainability, and we make sure they are carried out, tracked, and met within the allotted time frames. We at InfoBeans, have always been committed to create a positive impact on society and tackle environmental challenges. Continuing with this philosophy we took several steps to further integrate excellent Environmental, Social and Governance (ESG) practices in our business operations. We have established a goal to attain net-zero carbon emissions by 2030 through energy-efficient technology, renewable energy sources, and carbon offset programmes because we recognise the serious concerns that climate change poses. We place a high value on diversity and inclusion, and by 2023, we hope to see more members of underrepresented groups in positions of leadership. We also place a lot of emphasis on waste reduction, community involvement, and ethical supply chain practices. The ESG committee of the Board oversees the Business Responsibility and progress on our ESG ambitions. Yes, the ESG committee of the Board is responsible for decision making on sustainability issues.

#### **Chunk 10**

credibility and reliability in the market. To ensure continuous upgradation and timely renewal of certifications, the Company sets specific commitments, goals, and targets with defined timelines. These structured objectives serve as a comprehensive plan for tracking progress and achieving re-certification within predetermined time frames. By establishing clear timelines and milestones, the Company can systematically monitor and manage the certification process, ensuring that all necessary steps are completed on time.

This approach promotes ongoing expertise development by encouraging employees to engage in continuous learning and skill enhancement. Regularly scheduled evaluations and assessments ensure that the workforce remains proficient and up-to-date with the latest industry standards and practices. Additionally, ensuring compliance with regulatory requirements enhances the Company's overall credibility and reliability in the market. The Company has identified a set of long-term sustainability goals and objectives, which we diligently track on an annual basis. To support these objectives, we have developed a comprehensive action plan that encompasses various key components such as resource allocation, stakeholder engagement, performance measurement, and continuous improvement.

The action plan ensures that resources are effectively allocated to the most critical areas, facilitating the achievement of sustainability targets. Engaging stakeholders is a crucial part of this strategy, ensuring that all parties are aligned and working collaboratively towards shared sustainability goals. Performance measurement mechanisms are put in place to monitor progress, identify areas for improvement, and ensure accountability. Continuous improvement processes are integrated into the plan to ensure that sustainability practices evolve and adapt over time, enhancing the effectiveness

### ***Sub-question 3 Chunks***

#### **Chunk 1**

stakeholder disclosures such as CDP & GRESB available in the public domain.

Commitments:

1. 100% Green Portfolio
2. Carbon neutrality by 2040 (Science Based Targets as enabler)
3. Net Zero by 2030

The company's detailed ESG commitments and targets can be accessed at

-[https://www.mahindralifespaces.com/sustainability-core/our-commitments/Mahindra Lifespace Developers Limited](https://www.mahindralifespaces.com/sustainability-core/our-commitments/Mahindra%20Lifespace%20Developers%20Limited) has ESG and other business commitments with detailed goals & yearly targets (defined in the 5-year roadmap available on the company website), and the progress against these targets is communicated through the sustainability/integrated report and other stakeholder disclosures such as CDP & GRESB available in the public domain.

Commitments:

1. 100% Green Portfolio
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Commitments:

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Commitments:

## Chunk 2

and the progress against these targets is communicated through the sustainability/integrated report and other stakeholder disclosures such as CDP & GRESB available in the public domain.

Commitments:

1. 100% Green Portfolio
2. Carbon neutrality by 2040 (Science Based Targets as enabler)
3. Net Zero by 2030

The company's detailed ESG commitments and targets can be accessed at

-[https://www.mahindralifespaces.com/sustainability-core/our-commitments/Mahindra Lifespace Developers Limited](https://www.mahindralifespaces.com/sustainability-core/our-commitments/Mahindra%20Lifespace%20Developers%20Limited) has ESG and other business commitments with detailed goals & yearly targets (defined in the 5-year roadmap available on the company website), and the progress against these targets is communicated through the sustainability/integrated report and other stakeholder disclosures such as CDP & GRESB available in the public domain.

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3. Net Zero by 2030

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Developers Limited has ESG and other business commitments with detailed goals & yearly targets (defined in the 5-year roadmap available on the company website), and the progress against these targets is communicated through the sustainability/integrated report and other stakeholder disclosures such as CDP & GRESB available in the public domain.

Commitments:

1. 100% Green Portfolio
2. Carbon neutrality by 2040 (Science Based Targets as enabler)
3. Net Zero by 2030

### Chunk 3

stakeholder disclosures such as CDP & GRESB available in the public domain.

Commitments:

1. 100% Green Portfolio
2. Carbon neutrality by 2040 (Science Based Targets as enabler)
3. Net Zero by 2030

The company's detailed ESG commitments and targets can be accessed at

-<https://www.mahindralifespaces.com/sustainability-core/our-commitments/Mahindra Lifespace>

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Commitments:

1. 100% Green Portfolio
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The company's detailed ESG commitments and targets can be accessed at

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Commitments:

1. 100% Green Portfolio
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3. Net Zero by 2030

The company's detailed ESG commitments and targets can be accessed at

-<https://www.mahindralifespaces.com/sustainability-core/our-commitments/As all the targets are>

long-term, MLDL annually monitors and measures the performance against each of the commitments and the associated targets, and the same is disclosed in the public domain with details on the actions/initiatives implemented to achieve the same. The performance of the company against the commitments can be accessed from our website here-

Residential Business -

### Chunk 4

along with defined timelines. The following are the goals committed by the Company:

- Net Zero – Achieve Net Zero by 2048
- Carbon Neutrality – Achieve Carbon Neutrality in operations by 2030.
- RE100 – Committed to RE100 by 2030 across operations.
- Water Positivity - Attain 80% self-reliance on Water by 2030
- Resource Efficiency - Zero Waste to Landfill across business operations.

- Diversity, Equity, and Inclusion - Improve gender diversity across business operations.
  - Health and Safety â€“ Instil a Zero Harm Work environment.
  - Community Development - Improved coverage of Road to school, Road to Livelihood, and Jal Jeevan
  - Board Independence & Practices - Improve Board Diversity
  - Compliance - Compliance with Competitiveness in ESG creating business value
- Ashok Leyland has identified and set goals and targets for each principle along with defined timelines. The following are the goals committed by the Company:
- Net Zero â€“ Achieve Net Zero by 2048
  - Carbon Neutrality â€“ Achieve Carbon Neutrality in operations by 2030.
  - RE100 â€“ Committed to RE100 by 2030 across operations.
  - Water Positivity - Attain 80% self-reliance on Water by 2030
  - Resource Efficiency - Zero Waste to Landfill across business operations.
  - Diversity, Equity, and Inclusion - Improve gender diversity across business operations.
  - Health and Safety â€“ Instil a Zero Harm Work environment.
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  - Compliance - Compliance with Competitiveness in ESG creating business value
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- Net Zero â€“ Achieve Net Zero by 2048
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  - RE100 â€“ Committed to RE100 by 2030 across operations.

#### Chunk 5

committed by  
the Company:

- Net Zero â€“ Achieve Net Zero by 2048
  - Carbon Neutrality â€“ Achieve Carbon Neutrality in operations by 2030.
  - RE100 â€“ Committed to RE100 by 2030 across operations.
  - Water Positivity - Attain 80% self-reliance on Water by 2030
  - Resource Efficiency - Zero Waste to Landfill across business operations.
  - Diversity, Equity, and Inclusion - Improve gender diversity across business operations.
  - Health and Safety â€“ Instil a Zero Harm Work environment.
  - Community Development - Improved coverage of Road to school, Road to Livelihood, and Jal Jeevan
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- Resource Efficiency - Zero Waste to Landfill across business operations.
  - Diversity, Equity, and Inclusion - Improve gender diversity across business operations.
  - Health and Safety - Instil a Zero Harm Work environment.
  - Community Development - Improved coverage of Road to school, Road to Livelihood, and Jal Jeevan
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  - RE100 - Committed to RE100 by 2030 across operations.
  - Water Positivity - Attain 80% self-reliance on Water by 2030

## Chunk 6

Disclosures)

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company is committed to achieving net-zero emissions by 2050, leveraging cutting-edge carbon-free technologies in renewable energy, energy storage, and green hydrogen. As part of its ambitious vision, the Company aims to reach 20 GW of operational capacity by 2030. This goal will be met by strategically expanding its presence in the renewable energy sector through a balanced mix of organic growth and strategic acquisitions. By adopting a methodical and innovative approach, the Company is poised to lead the transition to a sustainable energy future.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

In order to become Net Zero by 2050, the organization has set Targets for Environment Sustainability through its 'TEN Commitments' which is available on the website. More specific and quantified targets for the Environment Sustainability are provided in the Annual Integrated Report of the Organisation under the Sustainability reporting. The FY 2020 baseline and FY 2024 performance can be seen in the table provided in the Integrated Report Sustainability report section.

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<https://www.jsw.in/investors/energy/jsw-energy-sustainability-policies>

Disclosure Questions

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#### Governance Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Refer to Message from Chairman and Managing Director on Page number 32

8. Details of the highest authority responsible for implementation and oversight of the Business

#### Chunk 7

ambitious sustainability goals and targets to make a positive impact on the environment and society. Here are the key goals and the corresponding targets that have been undertaken by the Company:

1. Reduce energy emissions by 15% through the use of renewable energy sources by 2025
2. Sustainable Procurement of Raw Materials (Fabric): Goal: Procure raw materials sustainably to minimize environmental impact.

â€¢ Increase the share of sustainably procured material to 60% by 2030

3. Water Neutrality: Goal: Achieve water neutrality to conserve this precious resource.

â€¢ FY 2023-24: Improved water efficiency, using 39 KL/MT in the current financial year as

compared to 45.4 KL/MT in FY 2022-23.

4. Zero Waste to Landfill: Goal: Eliminate waste to landfills, promoting a circular economy.

â€¢ Achieve zero waste to landfills, adopting effective waste management strategies by 2025

â€¢ Continue the commitment to zero waste, ensuring all waste is responsibly managed by 2030

5. Inclusive Growth: Improve community and lives by creating shared value.

â€¢ Positively impact 350,000 lives by creating shared value by 2025 and 5,00,000 by 2030

â€¢ Empower 75,000 farmers and enhance their livelihood through sustainable cotton projects covering 60,000 acres by 2025. Extending the reach to 1,00,000 farmers by extending the projects to cover 1,00,000 acres of land by 2030

â€¢ Contribute to afforestation efforts to combat climate change by planting 50,000 trees by 2025 and 100,000 trees by 2030.

6. Health & Safety: Continue to have Zero Fatalities

7. Business Ethics and Integrity and Code of Conduct: Increase the coverage of employees including workers that are given training for POSH, Code of Conduct, Whistle-blower to 100% by 2025

Indo Count, a responsible and forward-thinking Company, has set ambitious sustainability goals and targets to make a positive impact on the environment and society.

#### Chunk 8

plans drawn for achieving the same. The Company monitors and periodically reviews its performance with respect to sustainability goals and targets and the action plans drawn for achieving the same. The Company's commitment to environmental issues and community development has always been meaningful and long-term, with a deep purpose. Its sustainability targets are guided by the Godrej Group's Good & Green vision of creating a more inclusive and greener world.

The Company has made meaningful progress towards achieving its sustainability objectives by 2026. 77% of the Company's energy consumption during the Financial Year 2023-24 was from clean, renewable energy sources as against a target of 90% by 2026. Solar roof top or ground mounted systems were installed at more than 20 manufacturing plants. The Company is a 20x water positive company having sequestered around 37 million cubic metre of water during the year. Towards achieving Carbon Neutrality by 2035, the Company has sequestered 29,750 MT of CO<sub>2</sub> in FY 2023-24 which accounts for 28% of its annual CO<sub>2</sub> emission target. The Company has reduced its specific Green House Gas (GHG) emission by 22% from its baseline year of FY 2019-20, against the target of 30% by 2026.

We are committed to reduce our Green House Gas (GHG) emissions in line with Science Based Target's (SBTi) 'Well Below 20C' scenario. In doing so, the Company became the first Agri company in India to commit to reduction in Scope 1 & Scope 2 GHG emissions by 37.5% and Scope 3 emissions by 16.0% by 2035. The Company first time made into Carbon Disclosure Project's (CDP) ranking into leadership band 'A-' for its Climate disclosure, and for Forest and Water disclosure 'B+' remained well ahead of the food sector, as well as the Asian and Global averages score of 'C+'.

#### Chunk 9

and society. Here are the key goals and the corresponding targets that have been undertaken by the Company:

1. Reduce energy emissions by 15% through the use of renewable energy sources by 2025

2. Sustainable Procurement of Raw Materials (Fabric): Goal: Procure raw materials sustainably to minimize environmental impact.

â€¢ Increase the share of sustainably procured material to 60% by 2030

3. Water Neutrality: Goal: Achieve water neutrality to conserve this precious resource.

â€¢ FY 2023-24: Improved water efficiency, using 39 KL/MT in the current financial year as compared to 45.4 KL/MT in FY 2022-23.

4. Zero Waste to Landfill: Goal: Eliminate waste to landfills, promoting a circular economy.

â€¢ Achieve zero waste to landfills, adopting effective waste management strategies by 2025

â€¢ Continue the commitment to zero waste, ensuring all waste is responsibly managed by 2030

5. Inclusive Growth: Improve community and lives by creating shared value.

â€¢ Positively impact 350,000 lives by creating shared value by 2025 and 5,00,000 by 2030

â€¢ Empower 75,000 farmers and enhance their livelihood through sustainable cotton projects covering 60,000 acres by 2025. Extending the reach to 1,00,000 farmers by extending the projects to cover 1,00,000 acres of land by 2030

â€¢ Contribute to afforestation efforts to combat climate change by planting 50,000 trees by 2025 and 100,000 trees by 2030.

6. Health & Safety: Continue to have Zero Fatalities

7. Business Ethics and Integrity and Code of Conduct: Increase the coverage of employees including workers that are given training for POSH, Code of Conduct, Whistle-blower to 100% by 2025

Indo Count, a responsible and forward-thinking Company, has set ambitious sustainability goals and targets to make a positive impact on the environment and society. Here are the key goals and the corresponding targets that have been undertaken by the Company:

#### Chunk 10

ISO 27001: Information Security Management Systems

Lean Six Sigma (LSS)

ISO 22301:2019 Security and resilience — Business continuity management systems

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company's commitment to contribute to sustainable development is well aligned with Adani Group's purpose of Nation Building that provides a guiding framework for investment in businesses that accelerate India's economic growth and enhance citizen wellbeing. AGEL had worked to embed this sustainability commitment into our strategy, our business processes and decision-making.

Some of our key ESG goals and ambitions include.

a) 50 GW renewable energy capacity by 2030

b) Net Water neutral certified company by FY26

c) Zero-Waste-to-Landfill (ZWL) Certified Company for 100% of operating renewable energy generation plants by FY 2024-25

d) Conduct business with no net loss to biodiversity and 100% alignment with India Business Biodiversity Initiative (IBBI) by 2025

e) Single-use-Plastic-Free (SuPF) Certified Company for 100% of operating renewable energy generation plants by FY 2023-24

f) To be in the top 10 companies globally for ESG benchmarking in the electric utility sector.

<https://www.adanigreenenergy.com/-/media/Project/GreenEnergy/Corporate-Governance/Policy/BSR-Policy.pdf>

<https://www.adanigreenenergy.com/-/media/Project/GreenEnergy/Corporate-Governance/Policy/BSR-Policy.pdf>

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6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Performance against our key ESG goals and ambitions include:

a. 50 GW renewable energy capacity by 2030,

Status: 10,934 MW as on March 31, 2024.

b. Net Water neutral certified company by FY26,

Status: Certified Water Neutral for plants >200MW operating

#### **Sub-question 4 Chunks**

##### **Chunk 1**

goals and targets set by the entity with defined timelines, if any.

The Company is committed to adopting advanced technologies to reduce emissions and enhance environmental sustainability. Additionally, it is actively developing employee engagement plans to foster a culture of involvement and empowerment within our organization.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The Company have made progress in achieving its set targets, it acknowledges that there's still room for improvement. Moving

forward, the Company will remain dedicated to identifying and implementing measures that align with our goals and drive more specific ESG practices. Its commitment to sustainability remains unwavering, and will continue striving for excellence in all aspects of our operations

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related

challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

J Kumar Infraprojects Limited was founded in 1999 and has emerged as a leading player in the construction industry, specializing in Metro Lines, Bridges & Flyovers, Tunnels, etc. Our mission is to deliver high-quality infrastructure solutions while upholding the highest standards of environmental and social responsibility.

In line with our commitment to sustainability, we have developed a comprehensive vision and strategy for managing our environmental and social impacts across the short-term, medium-term, and long-term horizons. Our strategic priorities include reducing emissions, promoting employee participation activities, enhancing community engagement, etc., reflecting our dedication to creating positive impacts beyond our core business activities.

We have achieved significant milestones in our sustainability journey.

## Chunk 2

commitments, goals and targets set by the entity with defined timelines, if any.

- - - - - Carbon Neutral by FY 2032

- - -

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

- - - - - NOT APPLI-CABLE

- - -

## Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

IndusInd Bank continues to advance its Environmental, Social, and Governance (ESG) impact across its business and operations. The Bank remains committed to integrating sustainability into our business strategy, ensuring that our growth is both responsible and inclusive.

This year, the Bank has actively pursued opportunities to expand our ESG-linked business across various business units to foster sustainability and social equity. These include IndusWE, which supports women entrepreneurs; Indus Solar for promoting solar rooftop installations for our MSE clients; and green, social, and sustainability-linked loans for our corporate clients to assist them in their decarbonization journey.

Your Bank has developed a comprehensive strategy to achieve carbon neutrality by 2032, converging social impact and environmental responsibility in its business model. This reflects in our focus on sustainable investing and reducing carbon footprint, transcending traditional corporate responsibility.

Our dedication to fostering an inclusive environment, rooted in strong core values and a clear sense of purpose, remains unwavering.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

## CSR and Sustainability Committee of the Board

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on

### Chunk 3

#### Reporting Initiative Standards

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company's sustainability strategy is built on 4 core pillars, supported by 8 levers and further split into 26 programs. Annual targets are assigned and Key Performance Indicators (KPIs) are set for these programs for evaluating progress in meeting the sustainability goals.

The Company has also set certain aspirational goals and targets to achieve positive Environmental, Social and Governance ('ESG') outcomes through its business. Some of them include:

- 59% renewable electricity in total electricity consumption by 2024.
- 30% reduction in specific water consumption by 2024.
- Collection and recycling of 80% of plastic waste by 2024.
- ESG assessment of 100% suppliers of raw materials and packaging materials by 31 March 2024.
- 50% representation of women in factory workforce and 20% in senior management by 2024.

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6.

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The Company has made significant progress towards meeting its goals and commitments during the reporting year in the following areas:

- 28% of electricity requirement was obtained through renewable sources in FY 2023-24.
- Reduction of specific water consumption to 0.84 kL/Ton of production, which is ~32.84% reduction from the base line of 2019-20 (1.25 kL/Ton of production).
- Achieved plastic neutrality for the third consecutive year and has collected & responsibly processed ~45,000 tonnes of plastic during the year, representing more than 100% of the plastic used across all operations of the Company.
- ESG assessments were conducted for 453 suppliers, representing 87% of the total spend in FY 2023-24.

#### Chunk 4

Yes Yes NA Yes Yes

5

Specific commitments, goals and targets set by the entity with defined timelines, if any.

Yes Yes Yes Yes Yes Yes NA Yes Yes

6

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Yes Yes Yes Yes Yes Yes NA Yes Yes

Disclosure Questions P1 P2 P3 P4 P5 P6 P7 P8 P9

Governance, leadership and oversight

7

Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Mr. Sanjay Agarwal, Chairman & Managing Director of the Company is the director responsible for the business responsibility report. He stated that the company have set targets to minimize our carbon footprint and resource consumption and our achievements include significant progress in water replenishment and thus strengthening our commitment of becoming water positive as well as improved transparency and engagement with stakeholders.

8

Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)

The Board is responsible for implementation and oversight of the business responsibility policies. The Board of Directors of the Company has empowered the Stakeholders Relationship Committee (SRC) to provide direction to the management and exercise oversight on the implementation of targets committed under ESG.

9

Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide



details.

The Stakeholders Relationship Committee of the Board of Directors of the Company is responsible for providing direction to the management on ESG strategy and monitoring the progress and performance on its medium-term and long-term ESG commitments and targets.

Composition of Stakeholder Relationship Committee:

#### Chunk 5

defined timelines, if any.

1. Reduction in Energy consumption intensity
2. Reduction in GHG emissions
3. Increase the capacity of Waste recovery system (WHRS)
4. Increase the utilisation of AFR
5. Increase the number of beneficiaries
6. Zero harm vision to life.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Ongoing Activity

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

The Business responsibility and Sustainability Report is one of the many steps we are taking for creating a greener future for our Company and the larger ecosystem. Our sustainability efforts go beyond using nature's resources efficiently and staying compliant. It is our mission to create shared value by empowering our employees and communities to improve their lives, enabling our value chain partners to prosper as we expand our footprint and, above all, delivering quality products to our customers.

It is our goal to pave circular driven paths to produce cement with zero waste as much as feasible, reducing our carbon footprint and Green House Gas (GHG) emissions. Using recyclable industrials, reducing the use of coal and PET coke, modifying our product mix to include greener blended cement, and deploying waste heat recovery systems to reuse hot waste gas are just some of the measures we are taking to reduce our carbon footprint. In line with our efforts to decrease the production of waste and increase the adoption of alternative fuels and raw materials, we are in the process of commissioning solar and

wind energy assets at our locations.

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We thank our stakeholders for their continued belief

#### Chunk 6

and social Key Performance Indicators (KPIs) and is in the process of creating an Environment, Social, and Governance (ESG) Roadmap with clear commitments, goals, and targets for coming years:

- Achieve carbon neutrality through strategic initiatives and sustainable practices.
- Assessment of Green House Gas (Scope 3) emissions.
- Promoting the use of Renewable Energy and reducing overall energy consumption.
- Promoting Gender Diversity and Human Rights.
- Rehabilitation of the under-privileged group, improvement of the local community to help the marginalisedmarginalized sections of society.
- Focus on creating shared value for our communities.

The Company's goal has always been to integrate and comply with its objectives within the ESG framework. In FY 2023-24, the company conducted comprehensive assessments across all manufacturing operations to identify areas for improvement. Carbon footprints (Scope 1 & 2) were calculated, and department-specific goals were set for the next three years, with rigorous monitoring of progress. Moving forward, the company plans to initiate regular reporting on its performance against commitments, goals, and targets. The Company's goal has always been to integrate and comply with its objectives within the ESG framework. In FY 2023-24, the company conducted comprehensive assessments across all manufacturing operations to identify areas for improvement. Carbon footprints (Scope 1 & 2) were calculated, and department-specific goals were set for the next three years, with rigorous monitoring of progress. Moving forward, the company plans to initiate regular reporting on its performance against commitments, goals, and targets. The Company's goal has always been to integrate and comply with its objectives within the ESG framework. In FY 2023-24, the company conducted comprehensive assessments across all manufacturing operations to identify areas for improvement.

#### Chunk 7

sustainability standards and actively working towards these goals. We will continue to monitor and report our progress, ensuring transparency and accountability as we advance in our ESG journey. The Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy. Our aspirational targets include achieving significant reductions in greenhouse gas (GHG) emissions, with an ultimate goal of reaching net-zero emissions by 2045. Although we have not yet formalized these commitments, we are dedicated to aligning our operations with global sustainability standards and actively working towards these goals. We will continue to monitor and report our progress, ensuring transparency and accountability as we advance in our ESG journey. The

Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy. Our aspirational targets include achieving significant reductions in greenhouse gas (GHG) emissions, with an ultimate goal of reaching net-zero emissions by 2045. Although we have not yet formalized these commitments, we are dedicated to aligning our operations with global sustainability standards and actively working towards these goals. We will continue to monitor and report our progress, ensuring transparency and accountability as we advance in our ESG journey. The Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy.

#### **Chunk 8**

our progress, ensuring transparency and accountability as we advance in our ESG journey. The Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy. Our aspirational targets include achieving significant reductions in greenhouse gas (GHG) emissions, with an ultimate goal of reaching net-zero emissions by 2045. Although we have not yet formalized these commitments, we are dedicated to aligning our operations with global sustainability standards and actively working towards these goals. We will continue to monitor and report our progress, ensuring transparency and accountability as we advance in our ESG journey. The Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy. Our aspirational targets include achieving significant reductions in greenhouse gas (GHG) emissions, with an ultimate goal of reaching net-zero emissions by 2045. Although we have not yet formalized these commitments, we are dedicated to aligning our operations with global sustainability standards and actively working towards these goals. We will continue to monitor and report our progress, ensuring transparency and accountability as we advance in our ESG journey. The Company is in the early stages of developing its Environmental, Social, and Governance (ESG) framework. While we are yet to set specific commitments with defined timelines, we are keenly focused on creating a robust and comprehensive ESG strategy. Our aspirational targets include achieving significant reductions in greenhouse gas (GHG) emissions, with an ultimate goal of reaching net-zero emissions by 2045.

#### **Chunk 9**

While the company does not currently have fixed, publicly defined targets for ESG initiatives, it actively implements practices that align with national and international ESG reporting frameworks. This commitment is evident in its biomass-based power generation project in Punjab, India. Consisting of two power plants, this project has been assessed and recognised by the UNFCCC for its contribution to reducing greenhouse gas emissions and fostering social and economic well-being within local communities. The company prioritises strong corporate governance practices that benefit its employees. While the company formally embarked on its dedicated ESG journey in FY 23, its existing practices and commitment to sustainability suggest a strong foundation for achieving concrete targets in the coming years. DEE Development Engineers Ltd. recognizes the growing importance of ESG practices within the global landscape. While the company does not currently have fixed, publicly defined targets for ESG initiatives, it actively implements practices that align with national and international ESG reporting frameworks. This commitment is evident in its biomass-based power generation project in Punjab, India. Consisting of two power plants, this project has been assessed and recognised by the UNFCCC for its contribution to reducing greenhouse gas emissions and fostering social and economic well-being within local communities. The company prioritises strong corporate governance practices that

benefit its employees. While the company formally embarked on its dedicated ESG journey in FY 23, its existing practices and commitment to sustainability suggest a strong foundation for achieving concrete targets in the coming years. DEE Development Engineers Ltd. recognizes the growing importance of ESG practices within the global landscape.

#### Chunk 10

deadlines or targets.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

None

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

Sustainability is fundamental to our Company's values, guiding our product design philosophy. Our strategic roadmap involves a gradual shift towards renewable energy, aiming to fulfil 35% of our energy requirements through sustainable sources. Our commitment to this transition is reflected in our selection of inputs:

- Gases: R1234f and R32, chosen for their low environmental impact and compatibility with renewable energy technologies.

Our operations are aligned with our renewable energy goals and contribute to a more environmental friendly future to achieve the Scope 1 and 2 of the SDG goals.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. Parmod Kumar Duggal

Whole-time Director and CEO

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on Sustainability related issues? (Yes / No). If yes, provide details.

Mr. Parmod Kumar Duggal

Whole-time Director and CEO

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10. Details of Review of NGRBCs by the Company:

Subject for Review Indicate whether review was undertaken by  
Director / Committee of the Board/ Any other

Committee

Frequency  
(Annually/ Half yearly/ Quarterly/ Any other

P  
1

P  
2

P  
3

P  
4

P  
5

P  
6

P  
7

P  
8

P  
9

P  
1

P  
2

P  
3

P  
4

P  
5

P  
6

P  
7

P  
8

P  
9

Performance against above  
policies and follow up action

Director Annually

Compliance with statutory  
requirements of relevance to  
the principles, and, recti cation  
of any non- compliances

## Director Response

### Summary of ESG Goals for Siemens and Indraprastha Gas

**Siemens** has a detailed and structured commitment to ESG goals, with specific targets under its global DEGREE Framework. These include Net Zero goals, renewable energy adoption, and water management initiatives, supported by certifications and periodic progress tracking. **Indraprastha Gas**, on the other hand, has demonstrated a commitment to sustainability but has not publicly disclosed specific timelines, detailed targets, or progress tracking mechanisms based on the available information.

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### **Siemens' ESG Goals and Commitments:**

- **Net-Zero Targets:**
- **Scope 1 & 2 Emissions:** Reduce by 90% by fiscal 2030 (baseline: fiscal 2019).
- **Scope 3 Emissions:** Reduce by 30% by fiscal 2030.
- **Overall Net-Zero Goal:** Achieve Net Zero by fiscal 2050.
  
- **Water Sustainability Goals:**
- Rainwater harvesting systems at major factory locations.
- Water reclamation facilities for zero liquid discharge.
- Reduce freshwater consumption using treated water for landscaping and other uses.
  
- **Renewable Energy and Energy Efficiency:**
- Rooftop solar installations by November 2024.
- Reduction in energy intensity by 14% annually.
  
- **Tracking and Framework:**
- DEGREE Framework with measurable milestones.
- Regular performance reviews and updates in annual reports.

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### **Indraprastha Gas' ESG Goals and Commitments:**

- **General Sustainability Commitments:**
- Adopt advanced technologies to reduce emissions.
- Employee engagement plans to foster a culture of involvement.
- Acknowledges progress in sustainability, with plans for further improvement.
  
- **Disclosures:**
- No specific targets, timelines, or detailed tracking mechanisms disclosed.

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### **Key Insights:**

- Siemens has clearly defined ESG targets with timelines and tracking mechanisms.
- Indraprastha Gas, while committed to ESG practices, lacks publicly disclosed detailed goals or timelines.

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**Conclusion:** Siemens demonstrates leadership in sustainability by committing to clear targets and tracking mechanisms, while Indraprastha Gas may need to formalize and disclose its sustainability goals and timelines to enhance transparency.

Would you like further details about Siemens' DEGREE Framework or suggestions on how companies can better disclose ESG commitments? Let me know if you need help with other related topics!