

Business Responsibility and Sustainability Report

Our Purpose

Linde India Limited is a member of Linde plc group which is a leading global industrial gases and engineering group. We live our mission of making our world more productive every day by providing high-quality solutions, technologies and services which are making our customers more successful and helping to sustain and protect our planet.

Linde India Limited is a leading industrial gases Company in India.

Our Vision

We are committed to fulfilling our vision to be the best performing global industrial gases and engineering company, where our people deliver innovative and sustainable solutions for our customers in a connected world.

Our Mission

We live our mission of making our world more productive every day. Through our high-technology solutions, technologies and services we are making our customers more successful and helping to sustain and protect our planet.

Our Values



Sustainable Development

Globally, we have set our Sustainable Development Targets in phases – phase 1 is 2018 to 2028, phase 2 is 2029 to 2035 and phase 3 is beyond 2035.

Targets of Linde India Limited for 2018-2028

- 35% reduction in GHG emissions intensity
- 15% female representation
- Best-in-class operational safety levels
- 50% increase in philanthropy towards environment
- More than 2x low carbon electricity sourcing

Increasing Renewable Energy Utilization

Linde's energy management team in India signed several long-term power contracts to source renewable energy by setting up photovoltaic systems and wind turbines at several sites. These contracts help Linde source at a rate that is less expensive than if obtained from the grid. All projects are planned to be fully commissioned by 2024. This will result in more than triple renewable energy as compared to 2021 and reduce Scope 2 GHG emissions by 20 percent.

Lowering Fleet Emissions

In India we have successfully implemented lesser run of fleet of trucks through optimisation of storage tanks and increase payload efficiency, better planning of distribution schedule to customers, use of telemetry. CNG trucks have been included in the fleet and the Company is exploring options in LNG segment as well.

SECTION A: GENERAL DISCLOSURES**I. DETAILS OF THE LISTED ENTITY**

1	Corporate Identity Number (CIN) of the Listed Entity	L40200WB1935PLC008184
2	Name of the Listed Entity	Linde India Limited
3	Year of Incorporation	1935
4	Registered office address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
5	Corporate address	Oxygen House, P-43 Taratala Road, Kolkata – 700088
6	E-mail	contact.lg.in@linde.com
7	Telephone	+91 33 6602 1600
8	Website	www.linde.in
9	Financial Year for which reporting is being done	1 January 2022 – 31 March 2023
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Ltd.
11	Paid-up Capital	Rs. 852,842,230/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr Amit Dhanuka Contact details: Telephone +91 33 2401 5172 E-mail address: amit.dhanuka@linde.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone

II. PRODUCTS/SERVICES14 Details of business activities (*accounting for 90% of the turnover*):

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of liquefied or compressed inorganic industrial or medical gases	70.62%
2	Construction	Construction of utility projects	29.38%

15 Products/Services sold by the entity (*accounting for 90% of the entity's Turnover*):

Sl. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Liquefied or compressed inorganic industrial or medical gases	20111	70.62%
2	Project Engineering	42209	29.38%

III. OPERATIONS

16 Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	18	4	22
International	NIL	NIL	NIL

17 Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN India level
International (No. of Countries)	5

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Revenue from Export – Rs. 588.51 million (15 months period ended 31 March 2023)

% of total turnover of the Company – 1.88%

c. A brief on types of customers

Our industrial and specialty gas portfolio typically caters to applications in industries like steel, automotive, pharma, metal fabrication, chemicals, food & beverage, solar panels, science and research etc. The healthcare segment focuses on gases delivery to hospitals and healthcare establishments. The Project Engineering Division provides customized engineering solutions across various industries – from natural gas and oil refining through petrochemicals and fertilizers to electronics and metal processing.

IV. EMPLOYEES

18 Details as at the end of 15 months period ended 31 March 2023:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	207	188	90.8	19	9.2
2	Other than Permanent (E)	138	132	95.7	6	4.3
3	Total employees (D + E)	345	320	92.7	25	7.3
Workers						
4	Permanent (F)	39	38	97.4	1	2.6
5	Other than Permanent (G)	613	612	99.8	1	0.2
6	Total workers (F + G)	652	650	99.6	2	0.4

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1	Permanent (D)	NIL	NIL	NIL	NIL	NIL
2	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
3	Total employees (D + E)	NIL	NIL	NIL	NIL	NIL
Differently abled Workers						
4	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5	Other than Permanent (G)	NIL	NIL	NIL	NIL	NIL
6	Total workers (F + G)	NIL	NIL	NIL	NIL	NIL

19 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33%
Key Management Personnel	3	NIL	NIL

20 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):

	15 months period ended 31.03.2023 (Turnover rate in current FY) in %			FY-2021 (Turnover rate in previous FY) in %			FY-2020 (Turnover rate in the year prior to the previous FY) in %		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	16.9	11.1	16.1	13.7	12.1	13.6	8.4	20.3
Permanent Workers	19.2	NIL	19.2	4.25	NIL	4.25	6.2	NIL	6.2

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

21 (a) Names of holding / subsidiary / associate companies / joint ventures

Sl. No.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity
1	The BOC Group Ltd., U.K.	Holding	NIL
2	Bellary Oxygen Company Pvt. Ltd.	Joint Venture	50%
3	Linde South Asia Services Pvt. Ltd.	Joint Venture	50%
4	Avaada MHYavat Pvt. Ltd.	Associate	26%
5	FPEL Surya Pvt. Ltd.	Associate	26%

(b) Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
The Holding Company does participate in the Business Responsibility initiatives.

VI. CSR DETAILS

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(i) Whether CSR is applicable as per Section 135 of Companies Act, 2013	Yes
(ii) Turnover (Rs.)	31,355.20 million
(iii) Net worth (Rs.)	31,139.48 million

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

23 Complaints/Grievances on any of the principles (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)	15 months period ended 31 March 2023 (Current Financial Year)			FY - 2021 (Previous Financial Year)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	There are feedbacks which are considered for resolution on a time bound basis	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	Not Applicable						
Shareholders	Yes investor.relations.in@linde.com	41	NIL	-	10	4	Pending 4 complaints were resolved within the next quarter.
Employees and workers	Each departmental heads act as the first level of Grievance Redressal bench and attempts fair and transparent resolution. If not resolved the grievance is escalated.	NIL	NIL	-	NIL	NIL	-
Customers	Yes, please refer to answer to Essential Indicator Q1 of Principle 9	536	1	Pending redressal due to long standing unavailability of spare parts.	470	0	-
Value Chain Partners	No			No Mechanism			
Other (please specify)	Not Applicable						

24 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:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Decarbonization Investment and Innovation	Opportunity	Low carbon power sourcing and efforts to reduce GHG intensity will impact the cost positively.	-	Positive
2.	Occupational and Distribution safety	Opportunity	Aiming to achieve operational safety better than industry levels and also achieving Annual vehicle Incident Rate of < 2.5 /million KM ensures greater productivity and better distribution, resulting in to increased corporate profit.	-	Positive
3.	Diversity and Inclusion	Opportunity	Company's target of 15% women representation by 2028, shall attract better talent and consequently superior work and performance. This translates into better corporate bottom line.	-	Positive
4.	Climate Change	Risk	The potential impact of this is both short term and long term. The climate risk assessment done by Linde Group identifies physical as well as transient risks to our business.	Building resilience	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure	P	P	P	P	P	P	P	P	P
Questions	1	2	3	4	5	6	7	8	9
Policy and management processes									
1 a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	The Company has adopted the policies of Linde plc Group in its system. However, these have not been formally approved by the Company's Board.								
c. Web Link of the Policies, if available	<p>Code of Business Integrity: https://www.linde.com/-/media/linde/merger/documents/corporate-governance/code-of-business-integrity.pdf?la=en</p> <p>Global Management System to Foster Product Stewardship: https://www.linde.com/about-linde/safety-and-environment/product-stewardship/managing-product-stewardship</p> <p>Global Diversity & Inclusion Guidelines: https://www.linde.com/-/media/linde/merger/documents/diversity-and-inclusion/linde_global_di_policy.pdf?la=en</p> <p>Linde Supplier Code of Conduct: https://www.linde.com/-/media/linde/merger/documents/global-procurement/linde_global_supplier_code_of_conduct.pdf?la=en</p> <p>Human Rights: https://www.linde.com/sustainable-development/policies-and-position-statements/human-rights-policy</p> <p>Health Safety Environment Policy: https://www.linde.com/about-linde/safety-and-environment/safety-health-environment-policies/health-safety-environment-hse-policy</p> <p>Water Position Statement: https://www.linde.com/sustainable-development/policies-and-position-statements/water-position-statement</p>								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the 15 months period ended 31 March 2023:

Segment	Total no. of training and awareness programmes held	Topics / Principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	Code of Conduct, Plant Visit	100%
Key Managerial Personnel	7	POSH Awareness, Competition Law Compliance, Code of Business Integrity, Anti-Corruption Compliance Policy, Compliance in M&A Transactions, Corruption Prevention, Plant Visit	100%
Employees other than BoD & KMPs	6	POSH Awareness, Competition Law Compliance, Code of Business Integrity, Anti-Corruption Compliance Policy, Compliance in M&A Transactions, Corruption Prevention	100%
Workers	7	POSH Awareness, Code of Business Integrity, SHEQ Training	100%

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, during 15 months period ended 31 March 2023, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity’s website):

Nil

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes

<https://www.linde.com/-/media/linde/merger/documents/compliance-policies/anti-bribery-anti-corruption-compliance-policy.pdf?la=en>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Nil

6. Details of complaints with regard to conflict of interest:

Nil

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	15 months period ended 31 March 2023 (Current Financial Year)	FY - 2021 (Previous Financial Year)	Details of improvement in environmental and social impacts
R&D	NIL	NIL	All R&D expenses are incurred directly by Linde plc globally.
Capex	0.01%	0.04%	Installation of STP at Taloja and Dahej to reduce 2KLD and 3KLD water demand respectively in the water stress zones

2.A. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. We at Linde, while onboarding any vendor we check the background information of the suppliers like its financial strength, annual report, capability of supplying goods and services in the long term etc. At the same time, we also get Linde Code of Conduct signed (which covers Human Rights, Health, Safety, Environment, Integrity and legal Compliance).

B. If yes, what percentage of inputs were sourced sustainably?

100%

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Our products are mainly atmospheric gases supplied through cylinder or tankers. It does not generate any waste at customer end. For medical cylinders, customers are advised to use the same by the shelf-life date mentioned in cylinder, post which the residual gas is safely vented into air.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

EPR is not applicable.

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

Essential Indicators

1. A. Details of measures for the well-being of employees:

% of employees covered by

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		(B)	%(B/A)	(C)	%(C/A)	(D)	%(D/A)	(E)	%(E/A)	(F)	%(F/A)
Permanent Employees											
Male	188	188	100	188	100	NA	NIL	188	100	NA	NIL
Female	19	19	100	19	100	19	100	NA	NA	19	100
Total	207	207	100	207	100	19	100	188	100	19	100
Other than Permanent Employees											
Male	132	132	100	132	100	NA	NIL	NA	NIL	NA	NIL
Female	6	6	100	6	100	6	100	NA	NIL	NA	NIL
Total	138	138	100	138	100	6	100	NA	NIL	NA	NIL

B. Details of measures for the well-being of workers:

% of workers covered by

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		(B)	%(B/A)	(C)	%(C/A)	(D)	%(D/A)	(E)	%(E/A)	(F)	%(F/A)
Permanent Workers											
Male	38	38	100	38	100	NA	NIL	NA	NIL	NA	NIL
Female	1	1	100	1	100	1	100	NA	NIL	NA	NIL
Total	39	39	100	39	100	1	100	NA	NIL	NA	NIL
Other than Permanent Workers											
Male	612	612	100	612	100	NA	NIL	NA	NIL	NA	NIL
Female	1	1	100	1	100	1	100	NA	NIL	NA	NIL
Total	613	613	100	613	100	1	100	NA	NIL	NA	NIL

2. Details of retirement benefits, for Current FY and Previous Financial Year:

Benefits	15 months period ended on 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	N.A	100	100	N.A
ESI	NIL	NIL	N.A	NIL	NIL	N.A
Others-Please specify Superannuation	-	82%	-	-	85%	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

Such facilities are being planned for implementation.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Linde Plc Group has an Equal Opportunity Policy which is adopted by Linde India Limited. (<https://www.linde.com>)

5. Return to work and Retention rates of permanent employees and workers that took parental leave:

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

Permanent Workers	Yes/No (If yes, then give details of the mechanism in brief)
Other than Permanent Workers	Yes. The process of redressal of Human Rights issues are as follows:
Permanent Employees	<ul style="list-style-type: none"> The departmental head is the first level of grievance resolution structure. The said departmental attempts to resolve the issue, fairly and transparently in a time bound manner.
Other than Permanent Employees	<ul style="list-style-type: none"> If not solved, the same is escalated to a committee which includes HR head, the said Departmental head and a senior resource from an independent department Only in very serious issues it is escalated above the earlier level.
In matters of sexual harassment, the rules of Sexual harassment policy is attracted.	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	15 months period ended on 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Total employees/ workers in respective category (A)	No. of employees/ Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ Workers in respective category, who are part of association(s) or Union (D)	% (C / D)
Total Permanent Employees						
Male	188	NIL	NIL	178	NIL	NIL
Female	19	NIL	NIL	17	NIL	NIL
Total Permanent Workers						
Male	38	31	81.5	46	39	84.7
Female	1	1	100	1	1	100

8. Details of training given to employees and workers:

Category	15 months period ended on 31 March 2023 (Current Financial year)					FY-2021 (Previous Financial year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	188	188	100%	-	-	178	-	-	-	-
Female	19	19	100%	-	-	17	-	-	-	-
Total	207	207	100%	-	-	195	-	-	-	-
Workers										
Male	38	38	100%	38	100%	46	-	-	-	-
Female	1	1	100%	1	100%	1	-	-	-	-
Total	39	39	100%	39	100%	47	-	-	-	-

9. Details of performance and career development reviews of employees and worker:

Category	15 months period ended 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	188	188	100	178	178	100
Female	19	19	100	17	17	100
Total	207	207	100	195	195	100
Workers						
Male	38	NIL	NIL	46	NIL	NIL
Female	1	NIL	NIL	1	NIL	NIL
Total	39	NIL	NIL	47	NIL	NIL

10. Health and safety management system:

A. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. Linde India Limited's all sites for gases as well as projects are certified to ISO 45001: 2018. We follow the Occupational Health and Safety Management as per this standard. The coverage details are as follows:

- Construction, pre-commissioning & Commissioning activities (100%).
- For all manufacturing sites of gases divisions (100%), For customer installation we follow the customer's occupational health and safety management system. Linde minimum & mandatory requirements are followed (100%).

B. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

HIRA – Hazard Identification and Risk Assessment.

Hazard identification and risk assessment (HIRA) study offers a systematic approach to assess hazards and their associated risks. HIRA Safety helps to determine the objective of an identified hazard and provide the technique to manage the risk.



JSA – Job Safety Analysis

Job Safety Analysis (JSA) is a systematic procedure that breaks each job/task into key training sequences, identifies safety elements of each job/task step, and coaches the employee on how to avoid potential safety hazards.

Permit to Work

Permit-to-work refers to management systems to ensure that work is done safely and efficiently. These are used in hazardous industries and involve procedures to request, review, authorise, document and most importantly, de-conflict tasks to be carried out by front line people.



C. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

There is a process for two way communications for reporting all work related hazards & risk through system and also while various engagements like safety meeting/communications.

D. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, covered under ESI & Group/medical Insurance (Non-Occupational).

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.15 (2 - LTI)	0.12 (1-LTI)
Total recordable work-related injuries	Employees	1	0
	Workers	3	2
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

- HSE Policy & HSE Principles
- Training & competency program
- HIRA
- HSE Audit & Assessment
- Permit to work
- Job Safety Observations
- Incident Reporting, Investigation & CAPA Management

13. Number of Complaints on the following made by employees and workers:

We have a reporting system for everyone for the workplace unsafe condition & At-risk behavior for people health & safety.

	15 months period ended 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NA	NIL	NIL	NA
Health & Safety	NIL	NIL	NA	NIL	NIL	NA

14. Assessments for the year:

Linde have a process to conduct Internal & external assessment using internal & external resources on Occupational Health & Safety. Internal assessment conducted based on the internal plan and external assessment as per the schedule of the external certification body. Third Party Audit on ISO 45001: 2018 for Gases Division was conducted as per schedule, Last done between Aug to Nov 2022. Third Party Audit on ISO 45001: 2018 for PED was conducted as per schedule, last done in December 2022. In both cases we were successfully re-certified.

100% for Gases division sites & 100% for PED construction sites	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety Practices	As per ISO 45001: 2018
Working Conditions	As per ISO 45001: 2018

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

In Linde we have online application to capture all the corrective actions arising from incident or assessments and having a process of monitoring. There was no significant risk/concern highlighted during assessments, both internal and external.

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

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The internal and external groups/bodies whose activities, participation and aspirations are deemed integral to the business of Linde India Limited and have significant impact on the operations, are regarded as Key stakeholder groups and have been identified accordingly.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose & scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Annual General Meeting / Stock Exchange Disclosures/ Quarterly, Half yearly and Annual Results / Complaints and Resolutions	AGM: Annual Financial Results: Quarterly Others: Ongoing	Financial Performance and Business Updates
Employees	No	Townhall / Communication e-mails from Senior leadership team/ training goal setting and performance appraisal meetings/review, exit interviews / union meetings/ webinar/ email	Ongoing	Performance analysis and career path setting, innovation, operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiative
Customers	No	Website / visits/ customer plant visits/ complaints management system/ customer care helpdesk/ customer surveys/ e-mails, letters and verbal communication	Ongoing	Product quality and availability, complaints handling, responsiveness to needs, increase of sales targets, feedbacks, payment collection
Suppliers / Partners	No	E-mail/ Workshops/ Visits/ Telecom/ Office Visit/ Plant Visit/ In-person Meeting/ contract management / review, product workshops / on site presentations	Ongoing	Quality, timely delivery, audit of transporter & contractors and payments
Communities	Yes	Visits and Projects/ partnership with local charities/ volunteerism/ seminars	Ongoing	Livelihood support, imparting of vocational training, planting of trees, disaster relief

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	15 months period ended on 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Total (A)	No. of employees/ Workers Covered (B)	% (B / A)	Total (C)	No. of employees/ Workers Covered (D)	% (C / D)
Employees						
Permanent	207	207	100	195	195	100
Other than Permanent	138	138	100	117	117	100
Total Employees	345			312		
Workers						
Permanent	39	37	94.8	47	45	95.7
Other than Permanent	613	-	-	588	-	-
Total Workers	652			635		

2. Details of minimum wages paid to employees and workers, in the following format:

Category	15 months period ended on 31 March 2023 (Current Financial year)					FY-2021 (Previous Financial year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	188	NIL	NA	188	100	178	NIL	NA	178	100
Female	19	NIL	NA	19	100	17	NIL	NA	17	100
Other than Permanent										
Male	132	NIL	NA	132	100	115	NIL	NA	115	100
Female	6	NIL	NA	6	100	2	NIL	NA	2	100
Workers										
Permanent										
Male	38	NIL	NA	38	100	46	NIL	NA	46	100
Female	1	NIL	NA	1	100	1	NIL	NA	1	100
Other than Permanent										
Male	612	NIL	NA	612	100	588	NIL	NA	588	100
Female	1	NIL	NA	1	100	-	NIL	NA	NIL	NA

3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (Rs.)	Number	Median remuneration/ salary / wages of respective category (Rs.)
Board of Directors (BoD)	3	4,065,000	1	3,095,000
Key Managerial Personnel	3	6,741,496	0	Not Applicable
Employees other than BoD and KMP	192	1,445,059	21	1,486,414
Workers	38	1,257,560	1	1,259,675

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

No. However, the HR Department oversees these matters.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The process of redressal of Human Rights issues are as follows :

- The Departmental head is the first level of grievance resolution structure. The said Departmental head attempts to resolve the issue, fairly and transparently in a time bound manner.
- If not solved, the same is escalated to a committee which includes HR head, the said Departmental head and a senior resource from an independent department.
- Only in very serious issues it is escalated above the earlier level.
- In matters of sexual harassment, the rules of POSH policy are attracted.

6. Number of Complaints on the following made by employees and workers:

	15 months period ended 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NA	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour / Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other Human Rights related issues	NIL	NIL	NA	NIL	NIL	NA

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company remains vigilant with a functional Grievance Redressal Mechanism.

8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Compliance with applicable law forms part of our business agreements and contracts.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable

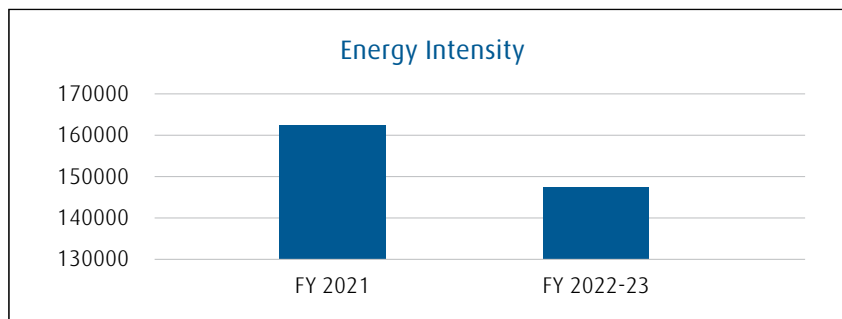
PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format: (Unit in Tera Joules)

Parameters	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Total electricity consumption (A)	4586	3424
Total fuel consumption (B)	31	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	4617	3425
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	147241	162148
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

In line with our global energy intensity reduction target we continue to implement energy intensity reduction initiatives. In the current year, we have achieved a 9% reduction with respect to previous year.



2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

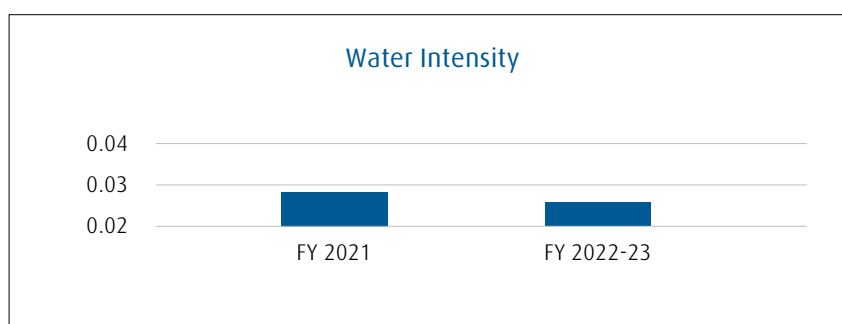
None of the facilities and sites identified as designated consumer and PAT regulations do not apply. Linde has its internal target setting process around reduction in specific power consumption of plants - performance being monitored on monthly basis.

3. Provide details of the following disclosures related to water, in the following format:

Parameters	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	3839721	2935142
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3839721	2935142
Total volume of water consumption (in kilolitres)	3839721	2935142
Water intensity per rupee of turnover (Water consumed / turnover)	0.122	0.139
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

As a responsible organization we continue to implement water intensity reduction initiatives and achieved a 12% reduction with respect to previous year.



4. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If yes, provide details of its coverage and implementation.

None of the sites have waste water flowing out to civic drains

- ZLD in place at sites of Dahej and ITC Bhadrachalam
- Other captive sites in customer premises have waste water flowing to the WWTP of onsite customers (Jamshedpur, Rourkela, Kalinganagar)
- Merchant ASU sites at Taloja and Selaqui have WWTP plants recycling the waste water which then gets used in cooling tower, gardening, WC purposes

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameters	Please specify unit	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
NOx	Metric tonnes	0.00643	0.11412
Sox	Metric tonnes	0.01689	0.05338
Particulate matter (PM)		NA	NA
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please Specify		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

The data is regularly assessed by SPCB approved laboratories.

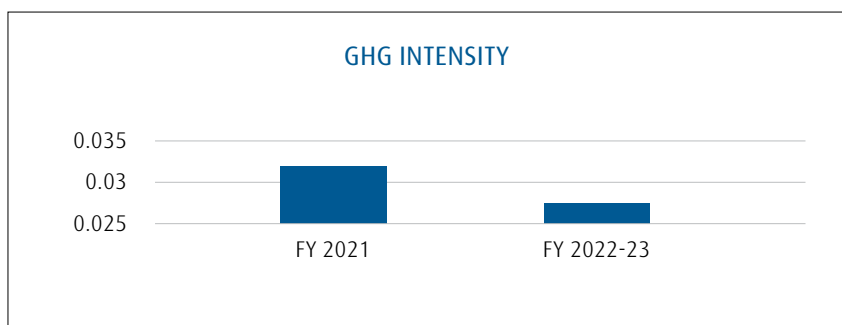
6. Provide details of Green House Gas Emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameters	Unit	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	16489	12646
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	875159	690580
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	0.028	0.033
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There is no external verification of the GHG data. However, we have a robust GHG data monitoring procedure as we have to report the data globally real time.

In line with our global decarbonization target, we have implemented several GHG reduction initiatives and continue to do so. We have achieved 15% reduction in scope 1 and 2 GHG intensity in the current year with respect to previous year.



7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Several projects ongoing related to reduction of GHG emissions, some of which are listed below:

Scope 1:

- Lesser run of fleet of trucks through optimisation of storage tanks and increase payload efficiency; better planning of distribution schedule to customers, use of telemetry
- Efficiency projects to reduce N₂O and CO₂ losses

Scope 2:

- Active RE sourcing through setup of captive RE plants and installation of rooftop/ground-mounted solar panels in Linde premises
- Projects to improve spec power or reducing of power consumption against unit production through elimination of process losses

8. Provide details related to waste management by the entity, in the following format:

Parameters	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	NIL	NIL
E-waste (B)	NIL	NIL
Bio-medical waste (C)	NIL	NIL
Construction and demolition waste (D)	NIL	NIL
Battery waste (E)	NIL	NIL
Radioactive waste (F)	NIL	NIL
Other Hazardous waste. Please specify, if any. (G)	16	28
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	116	106
Total (A+B + C + D + E + F + G+ H)	132	134
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	49	50
(ii) Re-used	2	78
(iii) Other recovery operations	62	4
Total	113	132
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	1	2
(iii) Other disposal operations	18	-
Total	19	2

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

9. Briefly describe the waste management practices adopted in your establishments. 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.

All Linde India Limited sites are in compliance to State and Central Pollution control norms in terms of Emissions. All sites have valid Consent to operate and meet all conditions as per the state wise requirements.

- The respective ASUs operate with close loop cooling water treatment systems with blowdown discharge meets the consent to operate, waste water discharge quantity and all waste water parameters. Periodic Measurement of the water quality is done to comply with this.
- No air pollution is caused other than by Diesel Generator in some of the plants and they are covered under pollution norms and periodic monitoring is done to ensure compliance.
- All sites segregate and store hazardous and non-hazardous wastes separately and dispose them off through pollution control approved recyclers. Each location identifies the Aspects and Impact and periodically reviews the significant aspects through ISO:14001 Management System.
- Our Cylinder filling plants also take initiatives to replace Diesel operated Forklifts with Electrical Forklifts and use of water based paints for cylinder painting in place of solvent based paints.
- Some of the locations achieved zero waste to landfill program and we are in a process to cover all sites under Zero Waste Program by 2028.

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sl. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
A.	Selaqui, Uttarakhand	ASU	Yes, applicable environmental approval taken

11. Details of Environmental Impact Assessments (EIA) of projects undertaken by the entity based on applicable laws, during the 15 months period ended 31 March 2023:

EIA is not required to be done at our sites as per statute.

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

All our sites are fully compliant with all applicable environmental law / regulations / guidelines.

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

Essential Indicators

1. A. Number of affiliations with trade and industry chambers/ associations: 5

B. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indo-German Chamber of Commerce	National
2	Gas Industries Association	National
3	Confederation of Indian Industry, Eastern Region Membership	National
4	All India Industrial Gases Manufacturers' Association	National
5	The Bengal Chamber of Commerce & Industry	State

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities:

Not Applicable.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, during the 15 months period ended 31 March 2023:

Not Applicable during the period under review.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Not Applicable

3. Describe the mechanisms to receive and redress grievances of the community:

Linde India Limited receives feedbacks from beneficiaries of CSR program and resolves them expeditiously and transparently.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	15 months period ended 31 March 2023 (Current Financial year)	FY-2021 (Previous Financial year)
Directly sourced from MSMEs/ small producers	26%	2.5%
Sourced directly from within the district and neighbouring districts	NIL	NIL

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

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

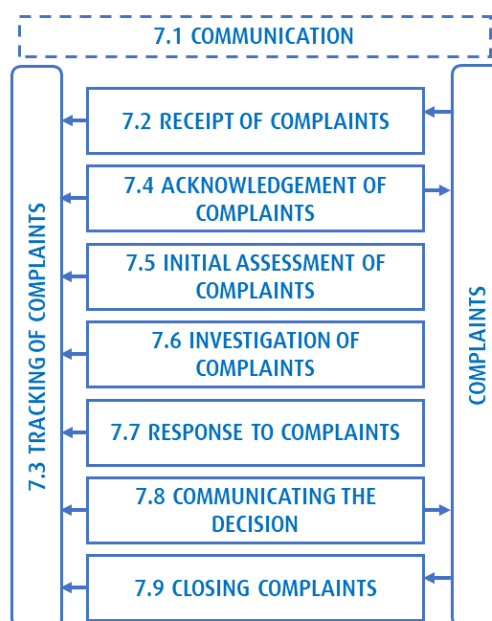
To be the best performing global industrial gases and engineering company, where our people deliver innovative and sustainable solutions for our customers in a connected world. Linde India Limited - Customer Care Centre (CCC) is actively committed in defining and implementing complaints handling processes and Linde India Limited Marketing team monitor and measure customer satisfaction.

The complaints registering process is communicated to customers through e-mail. Individual complainant is provided with adequate information about the handling of their complaint.

The complaint handling process is made easily accessible to all complainants through e-mail. Information is made available to customer in the brief of registering and resolving complaints. The complaints handling process and supporting information are made easy to understand and use. Use of clear language is ensured. Information and assistance in making a complaint are made available through CCC agent who is capable of speaking & understanding English and in certain regional languages and commutations is made available through e-mail in English. Audio recordings are kept wherever possible which is known as VOC such that no complaints are disadvantaged.

The organization ensures that the information about its complaints handling and customer satisfaction is accurate and not misleading, and that data collected are relevant, correct, complete, meaningful and useful.

Complaint Handling:



7.1 Communication

Information related to the complaints registering process is made readily available to customers, complainants and other relevant interested parties through telephonically or email – about the same information shared in Pamphlets, displays on supply vehicle, Product label & tags, where customer care number & website is shared in clear language and accessible to all, so that no complainants are disadvantaged and the communication for customer satisfaction survey is through phone or web-link or IT application, wherever applicable. In extreme cases with justification this can be done through direct interaction over phone.

7.2 Receipt of complaints

Upon reporting of the initial complaint, the complaint is recorded with supporting information and a unique identifier code (SAP generated unique code). The record of the initial complaint is maintained in VOC- RCA- Complaint tracker document, identifying the remedy sought by the complainant and any other information necessary for the effective handling of the complaint including:

- a description of the complaint and relevant supporting data;
- the products and services or related organization practices complained about;
- the due date for a response;
- data on people, department, branch, organization and market segment;
- root cause analysis;
- immediate action taken (if any);
- possible remedies.

7.3 Tracking of complaints

The complaint tracker is used to track from initial receipt through the entire process until the complainant is satisfied or the final decision is made. An up-to-date status is made available to the complainant upon request. The complainants are treated courteously and be kept informed of the progress of their complaint as & when requested by complainant.

Once the complaint is resolved, the customer is notified with the resolution.

7.4 Acknowledgement of complaints

Receipt of each complaint is acknowledged to the complainant immediately through e-mail. In case a customer does not have an email ID, the complaint number is shared with customer via phone call.

7.5 Initial assessment of complaints

After receipt, each complaint is initially assessed in terms of criteria such as severity, safety implication, complexity, impact, and the need and possibility of immediate action. Complaints are addressed promptly in accordance with their urgency. Healthcare product complaints are intrinsically associated with safety are identified and are processed immediately.

7.6 Investigation of complaints

Every reasonable effort is made to investigate all the relevant circumstances and information surrounding a complaint. The level of investigation is commensurate with the seriousness, frequency of occurrence and severity of the complaint. Root Cause Analysis (RCA) for each complaint is prepared.

7.7 Response to complaints

Following an appropriate investigation, the organization offers a response, for example, correct the problem for immediate resolution also considering that the probability of it happening in the future is reduced. If the complaint cannot be immediately resolved, then it is dealt in a manner with intent to its effective resolution as soon as possible.

7.8 Communicating the decision

The decision or any action taken regarding the complaint, which is relevant to the complainant or to the personnel involved, is communicated to complainant, as soon as the decision or action is taken through email or phone call, whichever is applicable mode of communication available.

7.9 Closing complaints

If the complainant accepts the proposed decision or action, then the decision or action is carried out and complaint is closed.

If the complainant rejects the proposed decision or action, then the complaint remains open & mutually agreeable solution is sought for the closure.

Linde India Limited's CCC monitors the progress of the complaint until all reasonable internal and external options of recourse are exhausted or the complainant is satisfied.

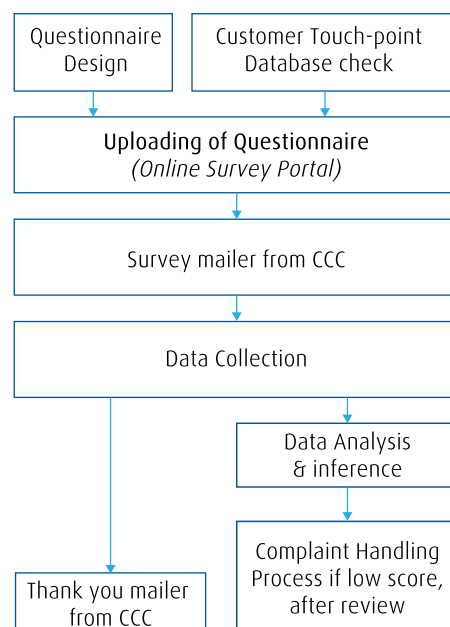
Customer Satisfaction:

Customer satisfaction level is a determination between the customer's perception, expectations and the product or service delivered by Linde India Limited. To achieve certain level of customer satisfaction, Linde India Limited is aiming first to understand the customer's expectations. These expectations might be explicit or implicit, or not fully articulated.

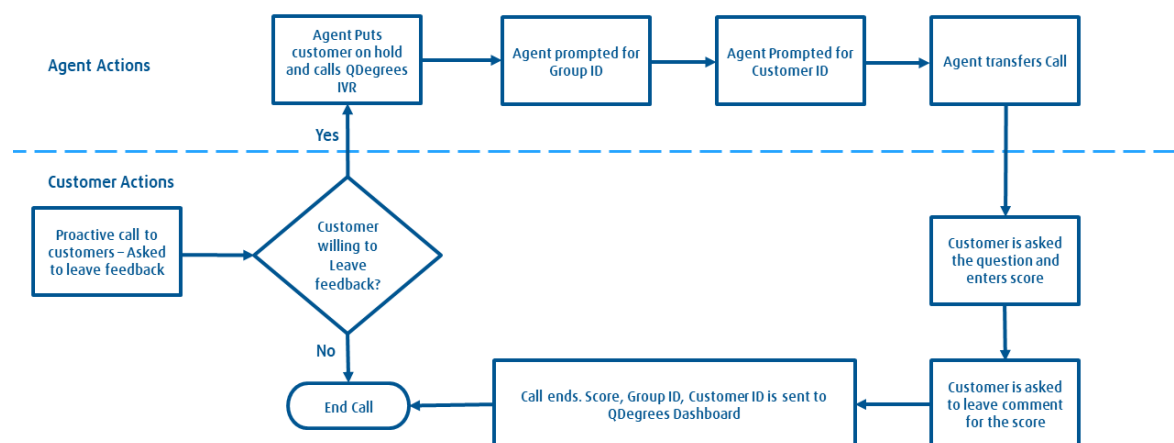
Customer expectations, as understood by the organization, form the primary basis of products and services that are subsequently planned and delivered.

The extent to which the delivered product or service and other organizational aspects are perceived by the customer to meet or exceed expectations determines the degree of customer satisfaction. Sufficient resources are made available for and committed to the processes of monitoring and measuring customer satisfaction and complaints handling such that these are managed effectively and efficiently. The organization ensures a customer focused approach with respect to handling complaints and monitor and measure customer satisfaction.

Customer Satisfaction Survey (Annual) flowchart:



Customer feedback with IVR calls:



2. Turnover of products and/ services as a percentage of turnover from all products/services that carry information about:

	As a percentage of total turnover
Environmental and social parameters relevant to the product	NIL
Safe and responsible usage	100%
Recycling and/or safe disposal	NIL

3. Number of consumer complaints in respect of the following:

	15 months period ended 31 March 2023 (Current Financial year)			FY-2021 (Previous Financial year)		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	17	1	NA	18	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Others	NIL	NIL	NA	NIL	NIL	NA

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	NIL	NA
Forced recalls	NIL	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes.

Cyber Security [Cybersecurity Policy \(sharepoint.com\)](#)

Data Privacy : [Data Privacy \(sharepoint.com\)](#)

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable