Examiner

AUTHORIZATION MATTER

1 SALES OF PRODUCTS / SERVICES

(2) Sales Channel Management

customers, including NDA

(3) Sales Price Management

(1) Strategic Sales Partnership / Alliance

a Basic Policy for Sales Channel Management

b New Customer / Distributor Registration

a Basic Policy for Sales Price Management

b Offer Standard Price (Price list or Quotation)

c Offer Special Price (Price list or Quotation)

d Transaction price in group companies

e Offer negative margin price (upto 5%)

* D&M INR1.0M, Robotics INR20.0M

* D&M INR1.0M, Robotics INR20.0M

h GP less than 10% for the order value less than

a Large Order acceptance (INR 200M or above)

b Large Order acceptance (less than INR 200M)

Offer low margin price:

Offer low margin price:

(4) Large order acceptance

(5) Low profit order acceptance

a Negative margin order acceptance

Low margin order acceptance :

* D&M INR1.0M, Robotics INR20.0M Low margin order acceptance:

* D&M INR1.0M, Robotics INR20.0M

c GP less than 10% for the order value less than

f Offer negative margin price (beyond 5%)

g GP less than 10% for the order value equal to or above

Quotation for Large amount project (INR50M or above)

b GP less than 10% for the order value equal to or above

Both

Report

indicates Final Approver (or only approver) indicates Secondary Approver(s) '-1,-2,-3, etc. indicates sequence of approvals Proposer

indicates both the divisions i.e D&M and Robo

indicates whom to be reported to after final approval

c Review of Customer Registration (Continue, Change, or Cancel)

Other Sales Agreement excluding ordinary order acknowledgement for

d Distributorship Agreement (Entry,Revision,Termination)

Currency: INR

: Required regardless of amount

Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312)

for Board

Resolutions of

YEC

>=INR2B

Revision item

1 March 2024 Date Authorizer President Responsible Div. HR&GA Version 002

[Schedule A. Table of Group Decision-Making Authority] Approver Examiners Proposer Locational Finance General Jinnouchi Salvi Ajay Omori Head Operations Head Managers Standards for Standards for Amount standard Item to Report President Director & COO Director Robo - Sanjay Robo -Chairman Section for shareholder to YEC Monetary Value Monetary Value Amit Singh (HR -Robotics D&M - Sathish -Head voting matters of for Board Activities) / Vishal YIND Resolutions of (Non-HR Activities) YIND DMC - Rhavan Report Report (for STC) Report D&M Robo Report (for STC) Report D&M Robo (for STC) Report D&M Robo (for STC) Report Report Report (for STC) D&M Robo Report Report D&M Robo Report Report D&M Robo Report Report D&M Robo D&M Robo Report 2 3 (Robo) 3 (Robo) D&M Robo >=INR200M 4 (Robo) 2 (Robo) 3 D&M Robo 2 (Robo) Robo 2 3 (Robo) Report

Robo

Report

D&M

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Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312)

[Schedule A. Table of Group Decision-Making Authority]

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1 March 2024 Date Authorizer President Responsible Div. HR&GA Version

002

Report indicates whom to be reported to after final approval	Scriedule A. 16	e A. Table of Group Decision-Making Authority]				Anr	orover	Exa	Proposer		
toport indicates whom to be reported to dite. This approval				l				Locational Finance		Genera	
					Jinnouchi	Salvi	Ajay	Omori	Head	Operations Head	Manage
Currency: INR	Standards for Monetary Value for Board Resolutions of YEC	Amount standard for shareholder voting matters of YIND	Item to Report to YEC	Standards for Monetary Value for Board Resolutions of YIND	Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Sectio -Head
(6) Customer P/O acceptance other than (4)(5) mentioned above	120			TIND						DMC - Rhavani	
D&M											
Robotics		1									
a INR2.0M and above						I			T		
b Less than INR2.0M											
(7) Order cancellation or change											
following amount or above		Τ		П				_			
^a D&M INR1.0M, Robotics INR5.0M							4 (Robo)	3	2 (Robo)		1
less than following amount						D&M	Robo				1
D&M INR1.0M, Robotics INR5.0M		1									
(8) Provide Samples / Prototypes / Documents with free of charge						D&M	Robo				1
(9) Lending products to others						D&M	Robo	3	2 (Robo)		1
(10) Sales Commissions, Sales Incentives							4 (Robo)	3	2 (Robo)		1
(11) Conclusion of Non Disclosure agreement (NDA) with customer						D&M	Robo				1
QUALITY ASSURANCE, TECHNICAL COOPERATION											
(1) Quality Assurance											
a Policy & procedures						D&M	Robo	Report	Report		1
b Contract						D&M	Robo	Report	Report		
(2) Techincal alliance, Licensing					Report		3 (Robo)	2			1
(3) Service Authorisation Agreement						D&M	Robo	Report	Report		
NVENTORY, PURCHASING OF PRODUCTS & PARTS											
(1) Basic policy for procurement, purchasing and inventory						D&M	Robo	2	1 (Robo)	1 (D&M)	
(2) Purchasing for standard stock (based on forecast, rolling list)		•									
a Decision on reorder point for stock item		Τ					Robo		1 (Robo)	D&M	
b Issuing P/O to supplier based on the reorder point (200M and above)	>=INR2B	-		>=INR200M		5	4 (Robo)	3	2	1	
c Issuing P/O to supplier based on the reorder point (Upto 200M)							Robo			D&M	
(3) Purchasing for non-stock item tied up with confirmed sales order									·		
D&M											
a INR200M or above	>=INR2B	-		>=INR200M		3		2		1	
c Less than INR200M											1
Robotics											
a INR200M or above	>=INR2B	-		>=INR200M		5	4	3	2 (Robo)		1
1 1									1		1
b INR2.0M and above, less than INR200M											

Proposer

(YIND) CORPORATE AUTHORIZATION SUMMARY TABLE

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Examiner

Both

Report

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Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312) [Schedule A. Table of Group Decision-Making Authority]

Revision item

1 March 2024 Date Authorizer President Responsible Div. HR&GA

Version 002

Examiners

neport manages mon to be reported to arter man approval						· · ·	1070		Locational Finance		Conoral
					Jinnouchi	Salvi	Ajay	Omori	Head	Operations Head	General Managers
Currency: INR AUTHORIZATION MATTER	Standards for Monetary Value for Board Resolutions of YEC	Amount standard for shareholder voting matters of YIND	to YEC	Standards for Monetary Value for Board Resolutions of YIND	Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Section -Head
a INR200M or above	>=INR2B	-		>=INR200M		5	4 (Robo)	3	2 (Robo)	2 (D&M)	1
range of amount below b D&M INR1.0M or more and less than INR200M Robotics INR5.0M or more, less than INR200M							4 (Robo)	3	2 (Robo)	2 (D&M)	1
C less than following amount D&M INR1.0M, Robotics INR5.0M						D&M	Robo			2 (D&M)	1
(5) Scrap inventory							4 (Robo)	3	2 (Robo)	2 (D&M)	1
(6) Shipments / Logistics Agreement & Contracts							4 (Robo)	3	2 (Robo)	2 (D&M)	1
(7) Physical Inventory Variance Adjustment											
a Excess (DMC: above INR 75K / Robo: above INR 200K)							5 (Robo)	4	3	2	1
b Excess (DMC: upto INR 75K / Robo: Upto INR 200K)									3	2	1
c Shortage (DMC: above INR 75K / Robo: above INR 200K)							5 (Robo)	4	3	2	1
d Shortage (DMC: upto INR 75K / Robo: Upto INR 200K)									3	2	1
TIXED ASSETS											
(1) Acquisition,repair,modification,lease of fixed assets											
a INR30M and above	>=INR2B	>=INR120M		>=INR30M		5	4 (Robo)	3	2 (Robo)		1
b INR100K and above, less than INR30M							4 (Robo)	3	2 (Robo)		1
c INR50K and above, less than INR100K									2		1
(2) Lease,sale & exchange of fixed assets											
a INR20M and above	>=INR2B	>=INR65M		>=INR20M		5	4 (Robo)	3	2		1
b INR100K and above, less than INR20M							4 (Robo)	3	2		1
c INR50K and above, less than INR100K									2		1
(3) Fixed assets disposal							4 (Robo)	3	2		1
(4) Fixed Assets Physical Variance Adjustment											
a above INR 100K							5 (Robo)	4	3	2	1
b Upto INR 100K									3	2	1
EXPENSE CONTROL											
(1) Expense other than (2)(3)(4) below											
a INR1M and above							4 (Robo)	3	2		1
b INR200K and above, less than INR1M						D&M	Robo	3	2		1
c INR100K and above, less than INR200K											1
d Less than INR100K											

Approver

Proposer

(YIND) CORPORATE AUTHORIZATION SUMMARY TABLE

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Examiner

Both

Report

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Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312)

[Schedule A. Table of Group Decision-Making Authority]

Revision item

1 March 2024 Date Authorizer President Responsible Div. HR&GA Version

Examiners

002

Report indicates whom to be reported to after final approval			L	Approvei						Proposei		
					linneuchi	Calvi	Ainy	Omori	Locational Finance Head	Operations Hoad	General	
Currency: INR AUTHORIZATION MATTER	Standards for Monetary Value for Board Resolutions of YEC	Amount standard for shareholder voting matters of YIND	Item to Report to YEC	Standards for Monetary Value for Board Resolutions of YIND	Jinnouchi Chairman	Salvi President	Ajay Director & COO -Robotics	Omori Director	Robo - Sanjay D&M - Sathish	Operations Head Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Managers Section -Head	
Payment of expenses related to expats to YEC										DMC - Rhavani		
(2) (e.g. Salaries, Bonuses, Insurance, Moving costs)												
(3) Actual payment for contracts already approved by 3. INVENTORY, PURCHASING OF PRODUCTS&PARTS" - "(6) Shipments / Logistics Agreement & Contracts" and "11. ADMINISTRATION / GENERAL AFFAIR" - "(9) Other Contract / Agreement" (e.g. Shipments / Logistics charges, Facilities Rent, Office								D&M	Robo		1	
(4) Travel expense management												
Travel - International, Travel - Domestic that require flight and/or taxi and/or lodging (Pre-application /Expense Settlement) Dy.COO or above & Japanese expatriates												
Shailendra Salvi												
Ajay Gurjar												
Tomomi Omori												
Sanjay Tiwari							1					
Makoto Horikawa							_					
Morihiko Minami												
Other employees than those above Travel - Domestic other than "a" above (Pre-application & Expense						D&M	Robo				1	
b Settlement)												
Dy.COO or above & Japanese expatriates												
Shailendra Salvi												
Ajay Gurjar												
Tomomi Omori												
Sanjay Tiwari							1					
Makoto Horikawa												
Morihiko Minami												
Other employees than those above									Exp Settlement			
CORPORATE STRUCTURE												
(1) Acquisition,merger,liquidation of Subsidiaries & Related companies						4	3 (Robo)	2	1 (Robo)			
(2) Establishment of new business						4	3 (Robo)	2	1 (Robo)			
(3) Downsizing or discontinuance of current business						4	3 (Robo)	2	1 (Robo)			
(4) Creation, change, or cancellation of (YIND) organization						4	3 (Robo)	2	1 (Robo)			
(5) Creation & Cancellation of project team - corporate concerned							3 (Robo)	2	1 (Robo)			
POLICY, STRATEGY & BUSINESS PLANNING												
(1) Corporate policy & strategy							3	2	1 (Robo)			
(2) Single Division's own policy & strategy							3 (Robo)	2	1 (Robo)			
(3) Mid and long term business planning					Report		3 (Robo)	2	1 (Robo)			
(4) Annual business planning & budget												

Approver

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Amount criteria in YEC Management Regulation for Subsidiary

Revision item

1 March 2024 Date Authorizer President Responsible Div. HR&GA Version 002

Proposer	Companies (YC			_							
Both Indicates both the divisions i.e D&M and Robo Penert indicates when to be reported to after final approval	[Schedule A. Ta	able of Group Dec	cision-Making Au	ıthority]		۸۸۸	rover		I Eva	miners	Duenesor
Report indicates whom to be reported to after final approval				H		App T	rover		Locational Finance	Proposer General	
					Jinnouchi	Salvi	Ajay	Omori	Head	Operations Head	Managers
Currency: INR	Standards for Monetary Value for Board Resolutions of	Amount standard for shareholder voting matters of YIND	to YEC	Standards for Monetary Value for Board Resolutions of	Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Section -Head
AUTHORIZATION MATTER	YEC	1		YIND						DMC - Bhavani	
a Budget & Action plan (Corporate concerned)					Report		3	2	1 (Robo)		
b Budget & Action plan (Single division concerned)					Report	D&M	Robo	2	1 (Robo)		
8 FINANCING ISSUE											
(1) Capital Stock increase/decrease						4	3	2	1		
(2) Appropriation of surplus, Dividend						4	3	2	1		
(3) Borrowing (not budgeted)											
(4) Borrowing (budgeted)											
a Long term	>=INR2B	>=INR200M		>=INR20M		4	3	2	1		
b Short term									1		
(5) Setting borrowing facility							3	2	1		
(6) Putting up collateral	>=INR2B	>=INR200M		>=INR20M		4	3	2	1		
(7) Financing		•									
a Lending / Loans	>=INR1.2B	>=INR25M		>=INR6.5M		4	3	2	1		
b Guaranteeing loans for subsidiaries and others	>=INR1.2B	>=INR65M		>=INR6.5M		4	3	2	1		
c Extension of loan period						4	3	2	1		
(8) Credit limit and Trade Term control											
a Setting Trade term & Credit limit for new customers						2 (D&M)	2 (Robo)		1		
b Continue, Change or Cancellation of Trade term/Credit limit						2 (D&M)	2 (Robo)		1		
Shipment Release when Account Receivable exceeding Credit limit c (exceeding amount > INR25M)							3 (Robo)	2	1		
d Shipment Release when Account Receivable exceeding Credit limit (exceeding amount < INR25M)							2 (Robo)		1		
(9) Disposal of uncollectible claims (Bad debt)											
a Disposal of uncollectible claims (Bad debt) INR3M & above	>=INR120M	-		>=INR3M		4	3	2	1		
b Disposal of uncollectible claims (Bad debt) Upto INR3M						2 (D&M)	2 (Robo)		1		
(10) Investment in subsidiaries and other companies, purchase/sales of securities	>=INR650M	>=INR65M		>=INR6.5M		4	3	2	1		
(11) Short term cash management									1		
(12) Basic policy & operation of exchange transaction									1		
(13) Tax filing and GST, TDS & other statutory payments									1		
9 FINANCIAL REPORT											
(1) Annual report					Report		3	2	1		
(2) Interim, Quartery, and Monthly report					Report		3	2	1		
10 HUMAN RESOURCES											
(1) Basic policy of staffing / headcount							3 (Robo)	2		1	
(2) Recruiting & Hiring						D&M	Robo	2		1	
(3) Promotion [Mandatory official meeting]					Report		3 (Robo)	2		1	<u> </u>
(4) Transfer /Issue of Transfer Orders	1				Report	D&M	Robo	2		1	
(5) Remuneration (6) Commendation	+				Report Report	D&M	3 (Robo) Robo	2		1	
(7) Retirement / Termination	1				ποροιτ	Don	3 (Robo)	2		1	
(8) Consulting and Temporary Staffing / Personnel Contracts						D&M	Robo			1	

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Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312) [Schedule A. Table of Group Decision-Making Authority]

Revision item

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Report indicates whom to be reported to after final approval		[Somewhite 711 16	ible of droup bee		,,		App	rover		Exar	niners	Proposer
						Jinnouchi	Salvi	Ajay	Omori	Locational Finance Head	Operations Head	General Managers
ALIT	Currency: INR AUTHORIZATION MATTER		Amount standard for shareholder voting matters of YIND	Item to Report to YEC	Standards for Monetary Value for Board Resolutions of YIND	Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Section -Head
AUI	HORIZATION MATTER	YEC			TIND						DMC - Rhavani	_
(9)	Payroll Process							Robo	D&M	3	2.1 Reviewer - Kishore san 2.2 Examiner - Operations Head	1
(10	Issue of Offer Letters /Appointment Letters [On-Roll, Contract & GET]						D&M	Robo			2	1
11 ADN	INISTRATION / GENERAL AFFAIR											
(1)	Agenda of Board Meeting									1		
	Agenda of Shareholders Meeting						4	3	2	1		
(3)	Policy (rules®ulatoin) creation, change, abolishment											
	a Policy: Corporate concerned							2	1			
	Policy: Single division concerned (rules applicable only inside the division)						D&M	Robo	1			
	c Procedures, Forms											
(4)	Filling or responding to lawsuits	>=INR65M				Report		3	2	1		
	CSR Projects							2	1			
(6)		TNIDOOM	TAIDOM				4	2	2		4	
	a INR100K and above b Less than INR100K	>=INR30M	>=INR3M				4	3	2		1	
(7)	Compensation for damage	>=INR30M	>=INR6.5M		>=INR650K		5	4	3	2	1	
	Confidentiality Agreement		2111101011		2111103011		D&M	Robo	J	_	1	
	Other Contract / Agreement											
	a Facilities / Real Estate Lease							4 (Robo)	3	2		1
	b Maintenance Contracts- Facility / Equipment / Other						D&M	Robo	3	2		1
	c General Office Supplies and Expense Invoices											1
							D&M	Robo	3	2		1
	d Annual Employee Health and Benefit Plan Renewals						D&M	Robo	3	2		1
	e Annual Insurance Renewal						D&M	Robo	3	2		1
	f Any other Contract / Agreement						D&M	Robo	Both	2		1
	LIC RELATIONS / ADVERTISEMENT											
	Public announcement							3 (Robo)	2			1
(2)	Sales / Marketing Advertisement											
	a Corporate concerned							3	2			1
	b Multiple divisions concerned c Single division concerned						D&M	3 Robo	2			1
13 TNF	ORMATION TECHNOLOGY (IT)						Dam	KODO	Z			1
	Basic policy of Information Technology (IT)							3	2			1
	Information Technology (IT) project							3	2			1
_	a Corporate concerned							3	2			1
	b Others						D&M	Robo	2			1
14 SEC	URITY TRADE CONTROL (STC)											

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Amount criteria in YEC Management Regulation for Subsidiary Companies (YCP-(CPB)312)

Revision item

Date 1 March 2024 Authorizer President Responsible Div. HR&GA Version 002

Both		[Schedule A. Table of Group Decision-Making Authority]					A							
Repo	rt indicates whom to be reported to after final approval					Approver Examiners						Proposer		
						<u>.</u>				Locational Finance		General		
			1			Jinnouchi	Salvi	Ajay	Omori	Head	Operations Head	Managers		
	Currency: INR	Standards for Monetary Value for Board Resolutions of	Amount standard for shareholder voting matters of YIND	Item to Report to YEC	Standards for Monetary Value for Board Resolutions of	Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities)	Section -Head		
	HORIZATION MATTER	YEC	4		YIND						DMC - Bhavani			
` ,	Basic policy of export / import control						D&M	Robo	2			1		
(2)	Transaction screening													
15 Busir	Business risk information and compliance information (*)		*Extract from "Basic Crisis Management Policy (YCP-(GA)316)" in YEC: Reporting to Head of Department when the risk has arisen (Report if the risk is high even before the occurrence)											
(1)	Accident or disaster risks													
	a Communication disruption, computer down, information leak and cyber attack													
	b Natural disaster, severe fire, explosion, accident, large scale blackout (which has relation to your company)													
	c Infectious disease													
	d Environmental pollution problems													
(2)	Legal affair risks													
	a Cartel and antitrust violations													
	b Bribery													
	c Scam													
	d Violation of foreign exchange law, security export control													
	e Violation of the subcontract Act													
	f Insider trading													
	g Stockholders' representative action													
	h Lawsuit of intellectual property or the leakage of trade seacret													
	i Lawsuit of product liability													
	j Disputes that possibly go into litigation													
(3)	Accounting and finance risks													
	a M&A													
	b Improper accounting treatment													
	c Violation of tax law													
	d Embezzlement													
(4)	Labor management risks													
	a Severe industrial injury, violation of labor law													
	b Discrimination in employment													
	c Harassment, fraud and scandal of employees													
(5)	Risk of the social and politics													
	a War, revolution, turbulence (witch has relation to your company)													
	b Corporate threats, dealings with a crime syndicate													
L	c Damage caused by harmful rumors													
(6)	Pointing out by public or external investigation, reporting of													
	violation or pointing out from external source	1								1				