

(YIND) CORPORATE AUTHORIZATION SUMMARY TABLE

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

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	Approver				Examiners		Proposer
					Jinnouchi	Salvi	Ajay	Omori	Locational Finance Head	Operations Head	General Managers
					Chairman	President	Director & COO -Robotics	Director	Robo - Sanjay D&M - Sathish	Robo - Amit Singh (HR Activities) / Vishal (Non-HR Activities) DMC - Bhavani	Section -Head
1 SALES OF PRODUCTS / SERVICES											
(1) Strategic Sales Partnership / Alliance											
							3	2	1	Report	
(2) Sales Channel Management											
a	Basic Policy for Sales Channel Management							2	1	Report	Report (for STC)
b	New Customer / Distributor Registration					D&M	Robo			Report	Report (for STC)
c	Review of Customer Registration (Continue, Change, or Cancel)					D&M	Robo				Report (for STC)
d	Distributorship Agreement (Entry,Revision,Termination)					D&M	Robo				Report (for STC)
e	Other Sales Agreement excluding ordinary order acknowledgement for customers, including NDA							Report	Report		Report (for STC)
(3) Sales Price Management											
a	Basic Policy for Sales Price Management					D&M	Robo		Report	Report	
b	Offer Standard Price (Price list or Quotation)					D&M	Robo		Report	Report	
c	Offer Special Price (Price list or Quotation)					D&M	Robo		Report	Report	
d	Transaction price in group companies					D&M	Robo		3	2	
e	Offer negative margin price (upto 5%)					D&M	Robo		Report		
f	Offer negative margin price (beyond 5%)							3 (Robo)	2		
g	Offer low margin price : GP less than 10% for the order value equal to or above * D&M INR1.0M, Robotics INR20.0M							3 (Robo)	2		
h	Offer low margin price : GP less than 10% for the order value less than * D&M INR1.0M, Robotics INR20.0M					D&M	Robo				
i	Quotation for Large amount project (INR50M or above)							2 (Robo)			
(4) Large order acceptance											
a	Large Order acceptance (INR 200M or above)	>=INR2B	-		>=INR200M			5	4 (Robo)	3	2 (Robo)
b	Large Order acceptance (less than INR 200M)					D&M	Robo		3	2 (Robo)	
(5) Low profit order acceptance											
a	Negative margin order acceptance					D&M	Robo		2		
b	Low margin order acceptance : GP less than 10% for the order value equal to or above * D&M INR1.0M, Robotics INR20.0M							3 (Robo)	2	Report	
c	Low margin order acceptance : GP less than 10% for the order value less than * D&M INR1.0M, Robotics INR20.0M					D&M	Robo			Report	

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AUTHORIZATION MATTER											
(6) Customer P/O acceptance other than (4)(5) mentioned above											
D&M											
Robotics											
a INR2.0M and above											
b Less than INR2.0M											
(7) Order cancellation or change											
a following amount or above											
D&M INR1.0M, Robotics INR5.0M							4 (Robo)	3	2 (Robo)		1
b less than following amount											
D&M INR1.0M, Robotics INR5.0M						D&M	Robo				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				
2 QUALITY ASSURANCE, TECHNICAL COOPERATION											
(1) Quality Assurance											
a Policy & procedures						D&M	Robo	Report	Report		
b Contract						D&M	Robo	Report	Report		
(2) Technical alliance, Licensing											
					Report		3 (Robo)	2			1
(3) Service Authorisation Agreement											
						D&M	Robo	Report	Report		
3 INVENTORY, 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							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
b INR2.0M and above, less than INR200M											1
c Less than INR2.0M											
(4) Purchasing Product other than (2) (3) : Pre-Order											

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	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	
	c Shipment Release when Account Receivable exceeding Credit limit (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, Quarterly, 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
	(4) Transfer /Issue of Transfer Orders					Report	D&M		Robo	2		1
	(5) Remuneration					Report			3 (Robo)	2		1
	(6) Commendation					Report	D&M		Robo	2		1
	(7) Retirement / Termination								3 (Robo)	2		1
	(8) Consulting and Temporary Staffing / Personnel Contracts						D&M		Robo			1

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Currency: INR											
(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 ADMINISTRATION / GENERAL AFFAIR											
(1) Agenda of Board Meeting									1		
(2) Agenda of Shareholders Meeting							4	3	2	1	
(3) Policy (rules&regulatoin) creation, change, abolishment											
a Policy: Corporate concerned							2	1			
b 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	
(5) CSR Projects								2	1		
(6) Contributions / Donations other than CSR Projects											
a INR100K and above	>=INR30M	>=INR3M					4	3	2		1
b Less than INR100K								3	2		1
(7) Compensation for damage	>=INR30M	>=INR6.5M		>=INR650K				5	4	3	2
(8) Confidentiality Agreement								D&M	Robo		1
(9) 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						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
12 PUBLIC RELATIONS / ADVERTISEMENT											
(1) Public announcement								3 (Robo)	2		1
(2) Sales / Marketing Advertisement											
a Corporate concerned								3	2		1
b Multiple divisions concerned								3	2		1
c Single division concerned						D&M	Robo	2			1
13 INFORMATION TECHNOLOGY (IT)											
(1) Basic policy of Information Technology (IT)								3	2		1
(2) Information Technology (IT) project											
a Corporate concerned								3	2		1
b Others						D&M	Robo	2			1
14 SECURITY TRADE CONTROL (STC)											

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AUTHORIZATION MATTER											
(1) Basic policy of export / import control						D&M	Robo	2			1
(2) Transaction screening											
15 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 secret											
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 (which has relation to your company)											
b Corporate threats, dealings with a crime syndicate											
c Damage caused by harmful rumors											
(6) Pointing out by public or external investigation, reporting of violation or pointing out from external source											