

**(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	17 August 2023
Authorizer	President
Responsible Div.	HR&GA
Version	001

AUTHORIZATION MATTER	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
						Nakano	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
<b>1 SALES OF PRODUCTS / SERVICES</b>												
<b>(1) Strategic Sales Partnership / Alliance</b>												
							3	2	1	Report		
<b>(2) Sales Channel Management</b>												
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)	1
c	Review of Customer Registration (Continue, Change, or Cancel)					D&M	Robo				Report (for STC)	1
d	Distributorship Agreement (Entry,Revision, Termination)					D&M	Robo				Report (for STC)	1
e	Other Sales Agreement excluding ordinary order acknowledgement for customers, including NDA							Report	Report		Report (for STC)	1
<b>(3) Sales Price Management</b>												
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			1
e	Offer negative margin price (upto 5%)					D&M	Robo		Report			1
f	Offer negative margin price (beyond 5%)							3 (Robo)	2			1
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			1
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)				1
<b>(4) Large order acceptance</b>												
a	Large Order acceptance (INR 200M or above)	>=INR2B	-		>=INR200M			5	4 (Robo)	3	2 (Robo)	1
b	Large Order acceptance (less than INR 200M)					D&M	Robo		3	2 (Robo)		1
<b>(5) Low profit order acceptance</b>												
a	Negative margin order acceptance					D&M	Robo		2			1
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		1

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<b>AUTHORIZATION MATTER</b>											
Low margin order acceptance : c GP less than 10% for the order value less than * D&M INR1.0M, Robotics INR20.0M						D&M	Robo		Report		
<b>(6) Customer P/O acceptance other than (4)(5) mentioned above</b>											
D&M											
Robotics											
a INR2.0M and above											
b Less than INR2.0M											
<b>(7) Order cancellation or change</b>											
a following amount or above D&M INR1.0M, Robotics INR5.0M						D&M	4 (Robo)	3	2 (Robo)		1
b less than following amount D&M INR1.0M, Robotics INR5.0M						D&M	Robo				1
<b>(8) Provide Samples / Prototypes / Documents with free of charge</b>						D&M	Robo				1
<b>(9) Lending products to others</b>						D&M	Robo	3	2 (Robo)		1
<b>(10) Sales Commissions, Sales Incentives</b>							4 (Robo)	3	2 (Robo)		1
<b>(11) Conclusion of Non Disclosure agreement (NDA) with customer</b>						D&M	Robo				
<b>2 QUALITY ASSURANCE, TECHNICAL COOPERATION</b>											
<b>(1) Quality Assurance</b>											
a Policy & procedures						D&M	Robo	Report	Report		
b Contract						D&M	Robo	Report	Report		
<b>(2) Technical alliance, Licensing</b>					Report		3 (Robo)	2			1
<b>(3) Service Authorisation Agreement</b>						D&M	Robo	Report	Report		
<b>3 INVENTORY, PURCHASING OF PRODUCTS &amp; PARTS</b>											
<b>(1) Basic policy for procurement, purchasing and inventory</b>						D&M	Robo	2	1 (Robo)	1 (D&M)	
<b>(2) Purchasing for standard stock (based on forecast, rolling list)</b>											
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	
<b>(3) Purchasing for non-stock item tied up with confirmed sales order</b>											
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

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	b INR2.0M and above, less than INR200M											1
	c Less than INR2.0M											
	<b>(4) Purchasing Product other than (2) (3) : Pre-Order</b>											
	a INR200M or above	>=INR2B	-		>=INR200M		5	4 (Robo)	3	2 (Robo)	2 (D&M)	1
	b range of amount below 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
	<b>(5) Scrap inventory</b>							4 (Robo)	3	2 (Robo)	2 (D&M)	1
	<b>(6) Shipments / Logistics Agreement &amp; Contracts</b>							4 (Robo)	3	2 (Robo)	2 (D&M)	1
	<b>(7) Physical Inventory Variance Adjustment</b>											
	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
	<b>4 FIXED ASSETS</b>											
	<b>(1) Acquisition,repair,modification,lease of fixed assets</b>											
	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
	<b>(2) Lease,sale &amp; exchange of fixed assets</b>											
	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
	<b>(3) Fixed assets disposal</b>							4 (Robo)	3	2		1
	<b>(4) Fixed Assets Physical Variance Adjustment</b>											
	a above INR 100K							5 (Robo)	4	3	2	1
	b Upto INR 100K									3	2	1

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<b>5 EXPENSE CONTROL</b>												
<b>(1) Expense other than (2)(3)(4) below</b>												
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											
<b>(2) Payment of expenses related to expats to YEC (e.g. Salaries, Bonuses, Insurance, Moving costs)</b>												
<b>(3) ACTUAL payment for contracts already approved by "3. INVENTORY, PURCHASING OF PRODUCTS&amp;PARTS" - "(6) Shipments / Logistics Agreement &amp; Contracts" and "11. ADMINISTRATION / GENERAL AFFAIR" - "(9) Other Contract / Agreement" (e.g. Shipments / Logistics charges, Facilities Rent, Office equipment leasing fee)</b>												
									D&M	Robo		1
<b>(4) Travel expense management</b>												
<b>a</b> Travel - International, Travel - Domestic that require flight and/or taxi and/or lodging (Pre-application /Expense Settlement)												
<b>Dy.COO or above &amp; Japanese expatriates</b>												
	Shailendra Salvi											
	Ajay Gurjar											
	Tomomi Omori											
	Sanjay Tiwari						1					
	Hidetoshi Maeda											
	Makoto Horikawa											
	Masashi Osaki											
	Morihiko Minami											
	Other employees than those above					D&M	Robo					1
<b>b</b> Travel - Domestic other than "a" above (Pre-application & Expense Settlement)												
<b>Dy.COO or above &amp; Japanese expatriates</b>												
	Shailendra Salvi											
	Ajay Gurjar											
	Tomomi Omori											
	Sanjay Tiwari						1					
	Hidetoshi Maeda											
	Makoto Horikawa											
	Masashi Osaki											
	Morihiko Minami											
	Other employees than those above								Exp Settlement			
<b>6 CORPORATE STRUCTURE</b>												
<b>(1) Acquisition,merger,liquidation of Subsidiaries &amp; Related companies</b>												
						4	3 (Robo)	2	1 (Robo)			

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Currency: INR											
(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)		
<b>7 POLICY, STRATEGY &amp; BUSINESS PLANNING</b>											
(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											
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)		
<b>8 FINANCING ISSUE</b>											
(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	>=INR650M	>=INR65M		>=INR6.5M		4	3	2	1		
(11) Short term cash management									1		

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<b>AUTHORIZATION MATTER</b>												
(12) Basic policy & operation of exchange transaction									1			
(13) Tax filing and GST, TDS & other statutory payments									1			
<b>9 FINANCIAL REPORT</b>												
(1) Annual report				Report		3	2	1				
(2) Interim, Quarterly, and Monthly report			Report			3	2	1				
<b>10 HUMAN RESOURCES</b>												
(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			
(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		
<b>11 ADMINISTRATION / GENERAL AFFAIR</b>												
(1) Agenda of Board Meeting									1			
(2) Agenda of Shareholders Meeting						4	3	2	1			
<b>(3) Policy (rules&amp;regulatoin) creation, change, abolishment</b>												
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				
<b>(5) CSR Projects</b>												
<b>(6) Contributions / Donations other than CSR Projects</b>												
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	1		
(8) Confidentiality Agreement					D&M	Robo				1		
<b>(9) Other Contract / Agreement</b>												
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		





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<b>AUTHORIZATION MATTER</b>											
	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									