NANGIA & CO LLP

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Impact Assessment of CSR Projects

Submitted by:
Nangia & Co LLP

Contents

GLOSSARY

CSR - Corporate Social Responsibility

EWS - Economically Weaker Section

FGD - Focus Group Discussion

UN SDGs - United Nation Sustainable Development Goals

IDI - In Depth Interview

KII - Key Informant Interview

MoA - Memorandum of Agreement

MoU - Memorandum of Understanding

NGO - Non-Governmental Organization

OBC - Other Backward Class

SC - Scheduled Caste

1. Executive summary

Executive summary of Impact Assessment of CSR Projects

Mahindra Logistics Limited has commissioned Nangia & Co LLP to carry out an impact assessment of its Corporate Social Responsibility (CSR) initiatives. This current report is specifically focused on evaluating the impact of 5 CSR projects undertaken by the MLL. The primary goal of this study was to measure the outcomes and ascertain the impact these projects have had on the stakeholders involved. This includes understanding how these initiatives have influenced the lives of the beneficiaries and the communities they are part of. The assessment was conducted across a broad geographical spectrum, encompassing various states and regions in India including Maharashtra, Haryana, Rajasthan, Uttar Pradesh, Tamil Nadu .

Each of these locations presented unique contexts and challenges, providing a comprehensive view of the projects' effectiveness and impact. Overall, we found the CSR projects to be relevant and aptly addressing the need of end-beneficiaries. The projects have been effectively implemented and have been seen to have created the desired impact. The projects were found to be addressing the needs in a sustainable manner, ensuring that the benefits will continue beyond the term of the project.

For enhancing the effectiveness of future CSR projects, we would like to propose that **MLL may consider conducting a mid-term/interim impact assessment** to understand the impact created so far and provide remedial or corrective direction if required. This ensures optimum utilisation of funds and effective project implementation. The interim impact assessment may be conducted once 50-60% of the funds have been disbursed.

Key findings of the Impact Assessment of MLL CSR Projects

S.N No.	Project Details	Key findings of the impact of the project
1	Zero Accident Zone Project	• The primary stakeholders, truck drivers, reported a significant increase in awareness, with 90% acknowledging the critical importance of adequate sleep during long trips and understanding the severe implications of drunk driving. • Transport facility owners lauded the campaigns for their execution and coordination, emphasizing their relevance to business operations. • School authorities appreciated the sessions but suggested more engaging methods to ensure students retain the information. • Traffic police authorities praised the initiative for complementing their efforts, particularly highlighting the positive impact of helmet distribution when approached with an educational rather than punitive attitude.
2	Health Clinic Project (Nashik)	• The health camps effectively reached remote and underserved areas with limited healthcare services. • Beneficiaries faced no barriers to accessing services, as the camps returned to the same location's multiple times, providing ongoing support and ensuring participants were well-informed.

S.N No.	Project Details	Key findings of the impact of the project
		• Before this initiative, many beneficiaries had never accessed healthcare services for HIV/STI, feeling unsupported and stigmatized in managing their sexual health.
3	Tree Plantation - Mahindra Hariyali	• Mahindra Logistics has planted 11,313 saplings. Based on a field visit to Hisar, Haryana, the survival rate of these saplings is estimated at 60%. Assuming each tree sequesters 20 kg of CO2 annually, the plantation is projected to sequester approximately 13,557,560 kg of CO2 over 10-15 years. • A farmer beneficiary in Hisar reported that the area has been experiencing less rainfall compared to previous years, making it harder to grow rice due to its high-water needs. By switching from paddy fields to guava trees, they have reduced water usage and adapted to the changing climate, which has helped them cope better with the new conditions. • The guava plantation in Hisar sold guavas at a market rate of ₹240 per kg, generating a total revenue of ₹80,000. The maintenance cost, including planting and mulching, was ₹50,000.
4	Skill Development Project for LGBTQ+, PwDs, and Underprivileged Women	• The majority (72 per cent) of the total respondents did not get employment after the training. • A majority of respondents who got employed initially earned between ₹10,000 and ₹20,000 after training, over time, more respondents have moved into the ₹10,000-20,000 income bracket. • The survey data shows that respondents save between ₹2,000 and ₹20,000 monthly and often provide financial support to their families, covering costs like education and business development.
5	Employee Engagement Programme	• From 2021 to 2024, more than 8,400 employees took part in CSR activities, contributing over 49,900 hours. These efforts helped over 3,76,500 people.

2. Introduction

About Mahindra Logistics

Mahindra Logistics Limited (MLL) is a leading integrated third-party logistics (3PL) service provider in India, specializing in supply chain and people mobility solutions. With a strong focus on innovation and customer-centric approaches, MLL offers scalable and tech-enabled logistics solutions across various industries, including automotive, consumer goods, pharmaceuticals, and e-commerce. Headquartered in Mumbai, MLL leverages cutting-edge technology to optimize supply chain processes, ensuring efficiency, transparency, and safety. Their global network spans multiple regions, including China, Southeast Asia, Western Europe, and the US12.

3. About The Agency Conducting Impact Assessment Report

3.1 Nangia & Co. LLP

Nangia & Co LLP is a premier professional services firm, which since the last 4 decades has continued to add value to the business of its expansive clientele. Our comprehensive suite of services encompasses Rural Development, Circular Economy, MSME, Education, Water and Wastewater, Health, Agriculture and Livelihood, Skill Development, Natural Resource Management, Eco-Tourism, Power & Energy, and Value Chain initiatives. Collaborating with various clients allows us to evaluate project outcomes, demonstrating our versatility and commitment to understanding real-world implications. Our services are underpinned by an unwavering commitment to quality and client satisfaction. Responsive, high-quality service remains our primary objective. With offices strategically located in Noida, New Delhi, Gurugram, Bengaluru, Mumbai, Chennai, Dehradun, and Pune, and a team of over 1500 professionals, Nangia & Co. LLP is adeptly positioned to meet the evolving needs of our clients, both domestically and internationally.

Community Resilience	Growth Strategy Transaction	Sustainability and ESG Solutions	Govt & Public Sector	Risk Advisory

4. About the Projects

The Impact Assessment shall be carried out for the following 5 CSR projects of MLL

Table 1: List of Mahindra Logistics CSR Projects for impact Assessment

Sr. No.	Project Name	Location/ State	Implementing/ Nodal Agency
1	Skill Development Project for LGBTQ+, PwDs, and Underprivileged Women	Mumbai, Pune, Jaipur, Varanasi and Chennai	GTTF
2	Zero Accident Zone Project	Nashik	MAGMO
3	Health Clinic Project (Nashik)	Nashik	MAGMO
4	Tree Plantation -Mahindra Hariyali	Ahmedabad, Delhi-Gurgaon, Kolkata, Chennai, Hyderabad, Gujarat, Rajasthan, Karnataka, Tamil Nadu, Telangana, Maharashtra, West Bengal, and Haryana.	SankalpTaru
5	Employee Engagement Program	Pan India	MLL volunteer employees

5. Impact Evaluation Methodology

5.1 Objective of the Study

Mahindra Logistics Limited has initiated a comprehensive evaluation of its CSR initiatives. Nangia & Co LLP have been appointed to perform an in-depth impact analysis. The aim is to measure the actual benefits and changes experienced by the beneficiaries of these projects.

The impact analysis focused on several key areas:

- The tangible and intangible impacts generated by the project.
- The overall effectiveness and efficiency of the project
- Identification of any discrepancies, obstacles, or issues in the planning, execution, monitoring, and assessment phases

The anticipated advantages of this impact study include:

- Gaining insights into the perceived value and behavioural shifts among the beneficiaries and other involved parties
- Offering recommendations for enhancing the management and oversight frameworks
- Being versatile enough to be applied to a wide array of developmental and aid-related endeavours.
- Steering more strategic and impactful investments
- Proposing actionable strategies to refine the delivery of programs.

To conduct a thorough impact assessment of the CSR projects, the team will employ a detailed nine-step methodology. Throughout each phase, continuous engagement with MLL Management will be crucial to refining the approach and ensure alignment with organizational objectives. The assessment will span a designated number of weeks, with the goal of evaluating the effectiveness and impact of the CSR initiatives.

Roadmap for Impact Assessment
The journey to conduct the MLL CSR Impact Study comprises the following steps
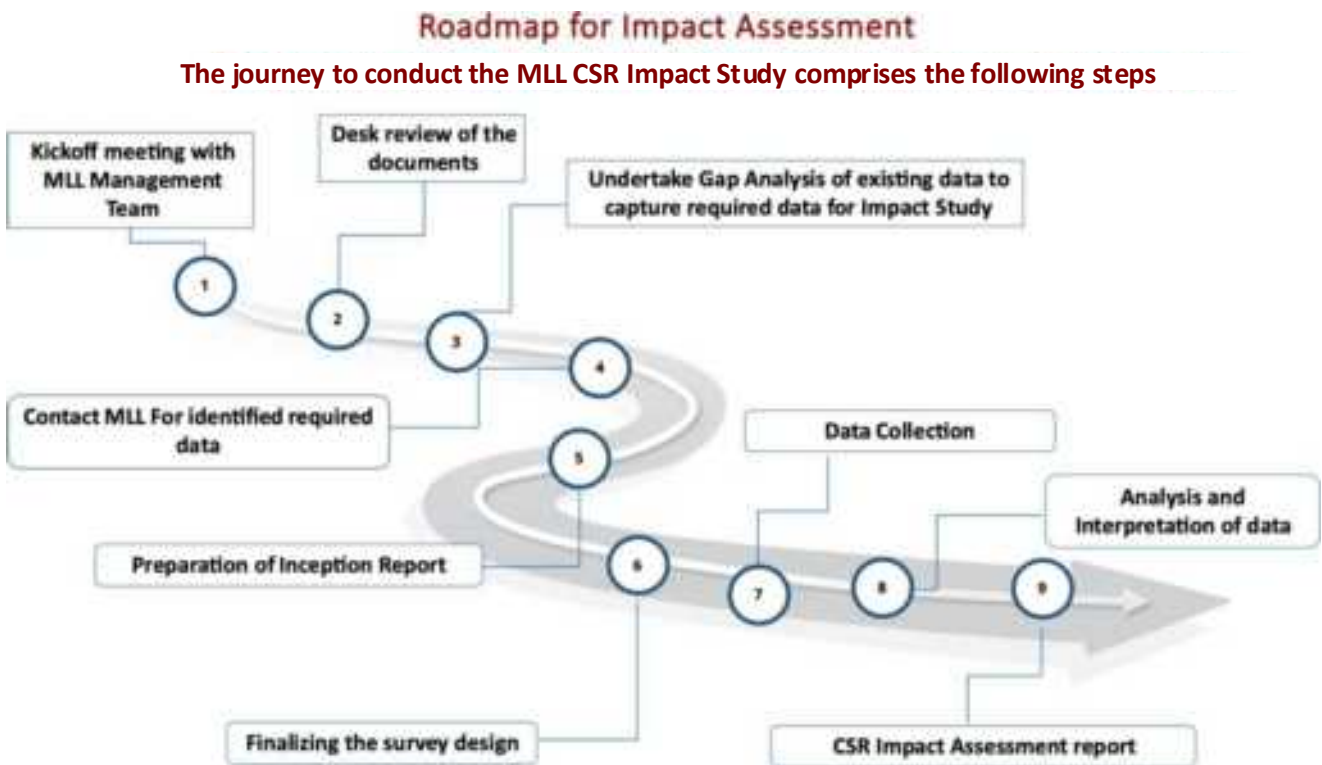
1. Tools used

- **Surveys:** Structured questionnaires were designed to gather quantitative data from key stakeholder regarding their perceptions and experiences with the skill development trainings.

- **Interviews:** Semi-structured interviews with the beneficiaries provided insights into the program's impact and effectiveness.

- **Document Review:** Reviewing project documents, including progress reports & Completion reports, helped understand the program's structure and objectives.

- **Site Visits**: Site visits at the locations identified by Mahindra Logistics for examination of the infrastructure, data collection using high-resolution photography, customised questionnaires, and video bites, if required.

- **Case Studies:** Individual experiences and progress were highlighted through in-depth case studies.

- **Focussed Group Discussions**: To analyse the impact of the project, both quantitative metrics, such as output and utilization rates, and qualitative indicators, such as stakeholder satisfaction and community benefits.

2. Kick off meeting with MLL Management Team

The initial stage of the assignment will encompass a strategic meeting with the MLL management. This meeting shall be held with representatives of MLL who will be instrumental in driving the project forward to ensure effective communication and collaboration throughout the project, **initiate stakeholders' identification**, coordination, and mapping of MLL CSR Projects. This shall help in integrating management insights into the methodologies and finalize the work plan and scope for the impact assessment study. The deliverable at this stage shall be an **inception report**.

3. Desk review of documents

The desk review of documents entails a comprehensive analysis of the extant data pertaining to each project viz. MOA, Progress Report, Completion report, etc. This process involves a preliminary identification of informational gaps and the execution of secondary research to acquire a foundational understanding of the projects' parameters. Such a review is instrumental for subsequent development of a robust survey design, ensuring that the survey is tailored to address the specific nuances and requirements of the projects under consideration.

4. Preparation of survey design

The impact study mentioned is a comprehensive analysis that will be carried out for 5 different projects. Each project is unique, with its own set of goals that correspond to various Sustainable Development Goals (SDGs). To accurately measure the impact of each project, a structured survey questionnaire will be developed to help us understand the performance as per the criteria. This will be targeted at stakeholders involved at strategic and programmatic levels. A participatory and consultative approach will be followed to ensure close engagement with the evaluation managers, implementing partners, and direct beneficiaries. If required, in addition to face-to-face meetings a focused group discussion will also be conducted.

5. Site Visit

Out of the four CSR projects, one project involves 'Tree Plantation and Zero Accident Zone project which will require a site visit for impact assessment. For the other projects related to health and skill development, a mixed approach of telephonic and personal interviews with the end-beneficiaries will be used.

6. Interview

The team employed a mixed methods approach to evaluate the overarching impact of the project. This encompasses both quantitative metrics, such as output, and qualitative indicators, such as stakeholder satisfaction and community benefits using personal interview and focus group discussion.

7. Analysis and interpretation of data

1. Qualitative Data Analysis

We systematically and objectively identified patterns, themes, and relationships in data collected through survey. The following were our methodology to extract insights and provide relevant information to the Foundation.

Thematic Analysis: We will employ coding and categorization techniques to discern and analyze patterns in the data. Common themes will be identified, organized, and summarized to present a data overview.

Discourse Analysis: We will examine the language and structure of responses to discern how individuals create meaning and interpret experiences. This involves detecting language patterns and interpreting their deeper meanings, utilizing local insights and resources.

Narrative Analysis: We will examine the narratives shared in response to survey questions, identifying recurring themes and patterns. The underlying meanings of these themes will be interpreted.

2. Quantitative Data Analysis

Data relevant to the study goals were methodically recorded in Microsoft Excel. The software's chart-making tool was used to transform the numerical data into graphs suitable for the kind of data. These graphs were then improved to make them easier to understand, offering a clear visual summary of the research findings.

8. CSR Impact Assessment report

We have created and are hereby submitting the initial draft of the CSR impact assessment report. We will incorporate any additional feedback or suggestions to further enhance the report before its final submission.

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Zero Accident Zone Project

1. Executive Summary

The Zero Accident Project Implemented by Magmo Welfare Sanstha Nashik aimed to reduce road accidents through initiatives like helmet distribution, rallies, and educational programs. It increased road safety awareness among truck drivers, leading to safer driving practices and community behaviour. Key findings include a 90% of respondents reporting increase in awareness among truck drivers. The project promoted safety and responsibility, leading to a more secure community.

2. About the Implementing Agency

Magmo Welfare Sanstha Nashik is a non-profit organisation, established in 1994 that works primarily in the domain of Education, Health, Water, Gender, Child & Youth Development, Food & Nutrition, Tribes and Energy & Environment. Its primary office is in Nashik, Maharashtra.

3. About the Project

The Zero Accident Project aims to eliminate fatalities and significantly reduce major injuries from road accidents by fostering a culture of road safety and responsibility among all age groups, particularly focusing on educating the young. The project includes distributing helmets during marriages and enforcing helmet usage at fuel stations, organizing rallies and marathons to spread awareness, conducting audio-visual road safety trainings for villagers, initiating the "Catch Them Young" program for school and college students to install safe driving habits early, and performing street plays during weekly markets to reach different community segments. The project with activities planned and executed over several years, involving local gram panchayats and NGOs across various villages, gradually transforming community mindsets towards valuing each life and adopting safer road practices.

4. Method of Impact Assessment

Nangia team developed a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback.

4.1 Tools Used

Survey → Interviews → Document Review → Site Visits → Focussed Group Discussions

4.2 Desk Review

The impact assessment process for this project began with a kick-off meeting involving representatives from the MLL. This initial meeting served to establish clear communication channels and project goals. Following the meeting, the Nangia team developed a document request list outlining the necessary materials for the assessment. Upon receiving this list, the MLL team promptly provided the following documents for review:

- Impact Assessment Report 2022
- Location of awareness programmes conducted

4.3. Site Visit for interaction with identified key stakeholders

Nangia team worked on development of a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback about the direct and indirect impact of the project

Feeback from Transport business owners	**Direct Interview – Truck Drivers**	**Direct Interview – RTO officials/School Headmaster**

4.4. Key Research Parameters for Comprehensive Impact Analysis

- How has the Zero Accident Zone project increased awareness about road safety among the target population?

- What behavioural changes have been observed in the target population as a result of the Zero Accident Zone project?

NOTE – for detailed questionnaire please refer Annexure

4.5. Key Findings

Increase in awareness

The road safety awareness sessions have had a positive impact across various stakeholders:

The primary stakeholders, **truck drivers**, reported a significant increase in awareness, with 90% acknowledging the critical importance of adequate sleep during long trips and understanding the severe implications of drunk driving.

Transport facility owners lauded the campaigns for their execution and coordination, emphasizing their relevance to business operations.

School authorities appreciated the sessions but suggested more engaging methods to ensure students retain the information.

Traffic police authorities praised the initiative for complementing their efforts, particularly highlighting the positive impact of helmet distribution when approached with an educational rather than punitive attitude.

The heightened awareness among truck drivers is likely to lead to safer driving practices, potentially reducing accident rates. The positive feedback from transport facility owners indicates that the campaigns were well-aligned with stakeholder needs, suggesting effective implementation. The traffic police's endorsement suggests that such programs are valuable in supporting broader law enforcement efforts and enhancing community safety.

These sessions have fostered a culture of safety and responsibility among truck drivers, leading to safer roads and fewer accidents. For transport facility owners, improved safety practices among drivers can result in lower insurance costs and enhanced operational efficiency. Enhanced engagement strategies in schools could lead to better retention of safety practices among students, contributing to long-term behavioural change. The collaborative efforts between the awareness campaign and traffic police initiatives have created a more comprehensive approach to road safety, benefiting the broader community. Overall, the road safety awareness sessions have not only educated and empowered individuals but have also strengthened community safety and cohesion, paving the way for a safer future.

4.6. Alignment of MLL CSR Project to UNSDGs

The report aligns the effectiveness of REC's CSR project in achieving the UNSDGs as follows –

4.7. Challenges faced during impact study

- **Survey of stakeholders and beneficiaries**: Due to the project's closure in 2022, direct beneficiaries like truck drivers and students were unavailable for follow-up assessments. This limited the ability to gather post-implementation feedback and evaluate the long-term impact of the road safety awareness sessions.

4.8. Recommendation

The impact assessment study identified a few recommendations for the project which is summarised below:

- **Endline Evaluation**: It is recommended to conduct an endline evaluation within 3-6 months after project completion to assess the long-term impact and effectiveness of the initiatives.

- **Beneficiary Contact Information**: Owing to the inherent nature of the project, the contact details of the beneficiaries tend to change in the long run. An immediate impact study would have been appropriate to reach the end beneficiaries.

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Health Clinic Project (Nashik)

1. Executive Summary

A Health Clinic was set up in Nashik with MLL and MAGMO, focusing on underprivileged communities and travellers on the Mumbai-Agra and Nashik-Pune highways to address HIV/STI prevention and care. The health camps reached underserved areas, offering essential services without barriers and raising awareness about HIV/STI transmission and prevention through engaging educational methods. Beneficiaries reported increased knowledge and a positive change in attitudes toward sexual health, which helped reduce stigma. Women from economically weaker backgrounds expressed gratitude for the free healthcare services, which eased their financial burdens and provided valuable health knowledge. This initiative has significantly impacted the health and well-being of vulnerable populations, improving access to care and empowering the community.

2. About the Implementing Agency

MAGMO Welfare Sanstha Nashik, established on March 23, 1994, is a non-profit organization based in Nashik, Maharashtra. Registered as a society (Non-Government), it focuses on a wide range of domains including Education, Health, Water, Gender, Child & Youth Development, Food & Nutrition, Tribes, and Energy & Environment. The organization is dedicated to addressing issues such as Drinking Water, Education & Literacy, Environment & Forests, Health & Family Welfare, HIV/AIDS, New & Renewable Energy, Nutrition, Rural Development & Poverty Alleviation, Tribal Affairs, Vocational Training, Water Resources, Women's Development & Empowerment, and Youth Affairs. It operates in regions like Dadra & Nagar Haveli and various districts in Maharashtra, including Dhule, Jalgaon, Nandurbar, Nashik, Pune, and Thane.

3. About the Project

MLL, in partnership with MAGMO Welfare Sanstha, operated a Health Clinic in Nashik to serve the underprivileged community, focusing on HIV prevention and care through strengthened referral systems within the existing healthcare framework. This initiative was crucial due to the high volume of travellers on the Mumbai-Agra and Nashik-Pune highways, who often live in unhygienic conditions and have limited access to health services. These travellers are particularly vulnerable to STIs and HIV/AIDS due to long working hours, isolation from family, and casual sexual relationships. Cultural and language barriers further restrict their access to necessary health information and services. The project addresses these issues by providing essential healthcare services and raising awareness, aiming to reduce the risk of HIV/STI transmission among this high-risk population.

4. Method of Impact Assessment

Nangia team developed a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback.

4.1. Tools Used

Survey → Interviews → Document Review → Site Visits → Focussed Group Discussions

4.2 Desk Review

The impact assessment process for this project began with a kick-off meeting involving representatives from the MLL. This initial meeting served to establish clear communication channels and project goals. Following the meeting, the Nangia team developed a document request list outlining the necessary materials for the assessment. Upon receiving this list, the MLL team promptly provided the following documents for review:

- ESOPs Awards 2024
- Beneficiary list and details

4.3 Site Visit for interaction with identified key stakeholders

Nangia team worked on development of a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder and beneficiaries' opinion and feedback about the direct and indirect impact of the project.

Feeback from Transport business owners	Direct Interview – Truck Drivers	Direct Interview – Women

4.4 Key Research Parameters for Comprehensive Impact Analysis

- How has the Health Clinic camp improved overall health awareness among the target population?
- How has the Health Clinic camp facilitated access to healthcare services for the underprivileged?

NOTE – for detailed questionnaire please refer Annexure
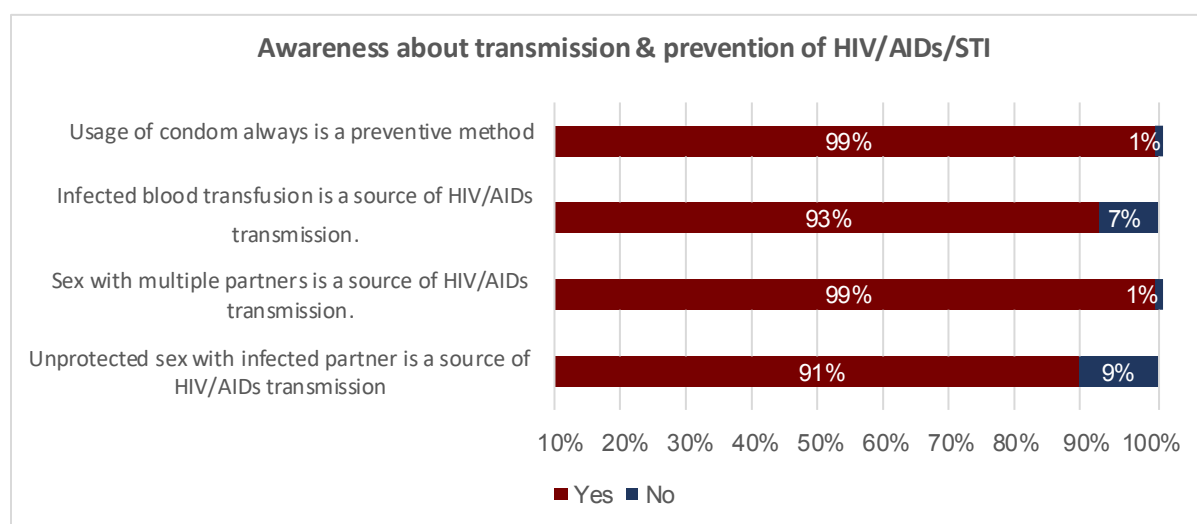
4.5 Key Findings

Access to healthcare service

- The health camps were instrumental in reaching remote and underserved areas where healthcare services are often limited.

- Beneficiaries reported no barriers to accessing services as the camps were not set up just once; they returned to the same location multiple times, allowing them to serve a large number of beneficiaries while also providing ongoing support to the same individuals. This approach ensured that participants were well-informed about the importance of the services offered.

- Beneficiaries shared that before this initiative, they had never accessed healthcare services specifically for HIV/STI, often feeling unsupported in managing their sexual health. This lack of support led to increased stigma and hesitation in seeking help.

- The initiative provided important medical support, helped the community become more informed, and made care accessible for critical sexual health issues.

The health camp was very effective because our drivers often have no time for hospital check-ups due to their busy schedules. It has provided essential services and raised vital awareness about HIV and STIs, which is crucial for the well-being of our truck drivers and the broader community." Mr.Harish, Head of Truck Driver

Awareness about transmission & prevention of HIV/AIDs/STI

Awareness about transmission & prevention of HIV/AIDs/STI

	Yes	No
Usage of condom always is a preventive method	99%	1%
Infected blood transfusion is a source of HIV/AIDs transmission.	93%	7%
Sex with multiple partners is a source of HIV/AIDs transmission.	99%	1%
Unprotected sex with infected partner is a source of HIV/AIDs transmission	91%	9%

- The health camp used engaging games and pamphlets to raise awareness about HIV/STI transmission and prevention. Consequently, most beneficiaries reported increased knowledge as shown in the accompanying graph above.

- The doctor from the health camp reported that prior to the project, many individuals lacked awareness of HIV and other STIs, particularly regarding condom use and the risks of unprotected sex.

The camp's sessions and consultations offered important insights. Those attending multiple sessions became more aware, more open to discussing sexual health, and more likely to seek advice. This improved individual health outcomes and reduced stigma around HIV and STIs in the community.

Extending free healthcare to the community at large

The women in the villages expressed their gratitude to MLL for providing free healthcare check-ups, consultations, and medications. Coming from economically weaker sections, they appreciated the financial relief these services offered, easing their economic burden. The services addressed both HIV/STIs and general health care needs. Most women reported learning valuable information about hygiene practices and the importance of protected sex, which empowered them to take better care of their health. They deeply appreciate MLL's efforts in bringing essential healthcare services to their often-underserved community.

4.6 Alignment of MLL CSR Project to UNSDGs s

The report aligns the effectiveness of REC's CSR project in achieving the UNSDGs as follows:

4.7 Challenges faced during impact study

- The project, undertaken in the fiscal year 2022 and 2023, faced some challenges. Due to the time that has passed, beneficiaries found it difficult to recall their experiences accurately.

- Additionally, some beneficiaries had changed their phone numbers, leading to difficulties in reaching the correct individuals.

4.8 Recommendation

The impact assessment study identified a few recommendations for the project which is summarised below:

- Conducting a midline survey would be beneficial to ensure ongoing monitoring and assessment of the project's progress.

- To ensure accurate recollection and meaningful insights, the impact study is best conducted within 3-6 months of project completion.

- Establishing robust data management practices is important to maintain up-to-date contact information, as some beneficiaries had changed their phone numbers.

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Skill Development Project for LGBTQ+, PwDs, and Underprivileged Women

1. Executive Summary

The Skill Development Project by Mahindra Logistics Limited (MLL) empowers LGBTQ+ individuals, Persons with Disabilities (PwDs), and underprivileged women. The project aims for 35% diversity in new recruits and provides practical training, targeting 60% job placement for LGBTQ+ and PwD beneficiaries and 75% for underprivileged women. Training includes life skills and vocational training, with post-placement support. The project trained 59 LGBTQ+ individuals, 50 PwDs, and 110 underprivileged women, achieving an 84% placement success rate. Despite this, 72% of respondents did not secure employment, mainly due to lack of placement support or personal reasons. Those employed saw initial monthly incomes of ₹10,000-20,000, with many improving their financial stability and living standards over time. The project has enhanced decision-making roles, confidence, and self-esteem among participants, contributing to their financial stability, social empowerment, career growth, and personal development.

2. About the Implementing Agency

GTT Foundation which was formerly known as Natarajan Education Society (NES) has been established by Dr.Ganesh Natarajan and Dr.Uma Ganesh with the view to help the underserved segments of the society to achieve their aspirations for sustainable livelihoods and employability. GTT Foundation seeks to use innovative pedagogy and technology to bring the best global standards of skill development to the world's under-privileged citizens. The foundation is building a team of committed professionals who will create and implement innovative ideas for Skill development and Technology solutions to transform the future for many young Indians.

3. About the Project

The Skill Development Project by Mahindra Logistics Limited (MLL) focuses on empowering LGBTQ+, Persons with Disabilities (PwDs), and underprivileged women. Launched on August 30, 2023, and running until March 31, 2024, the project aims to enhance skills, promote livelihoods, and foster diversity and inclusion. In collaboration with the GTT Foundation, the project addresses the low percentage of formally skilled workers in India, which stands at 4.7%, and the rising unemployment rate, which reached 8% in 2022. The project targets balanced diversity within MLL, aiming for 35% of new recruits to meet diversity guidelines. It provides practical training and aims to place at least 60% of LGBTQ+ and PwD beneficiaries and 75% of underprivileged women in jobs or self-employment. The training includes life skills and vocational training, with a focus on sustainable employment. MLL's efforts include mobilizing beneficiaries through collaboration with NGOs and community organizations, conducting pre-assessment screenings, and providing post- placement support. The project has trained 59 LGBTQ+ individuals, 50 PwDs, and 110 underprivileged women, with a high placement success rate of 84%. The initiative also involves MLL employees as volunteers, who share their expertise and participate in project activities. The project aims to continue and expand its reach, fostering a culture of diversity and inclusion within the organization and beyond.

4. Method of Impact Assessment

Nangia team developed a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback.

4.1 Tools Used

Survey → Interviews → Document Review → Site Visits → Focussed Group Discussions

4.2 Desk Review

The impact assessment process for this project began with a kick-off meeting involving representatives from the Mahindra Logistics Limited. This initial meeting served to establish clear communication channels and project goals. Following the meeting, the Nangia team developed a document request list outlining the necessary materials for the assessment. Upon receiving this list, the Mahindra Logistics Limited team promptly provided the following documents for review:

- Project brief document
- Beneficiary list and details

4.3 Site Visit for interaction with identified key stakeholders

Nangia team made visits and interacted with the beneficiaries of MLL Skill Development project around Rajasthan.

Telephonic Interview

Direct Interview – Skill Development Trainees

4.4 Key Research Parameters for Comprehensive Impact Analysis

- Did you find employment/job post skill development training?

- Have you been able to save or invest after securing the job?

- How has your ability to make decisions in your household and community changed since you started working?

NOTE: For detailed questionnaire please refer Annexure

4.5 Key Findings
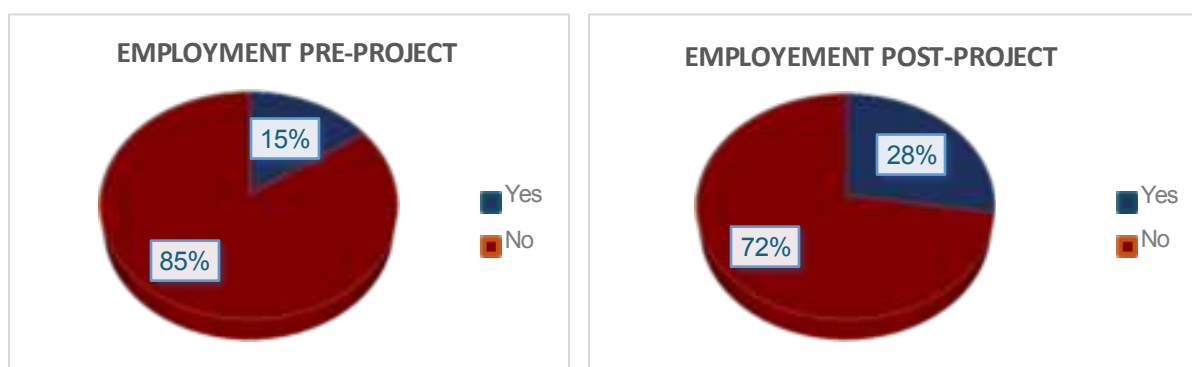
As given in the above graph the majority (72 per cent) of the total respondents did not get employment after the training. A little less than half of the respondents (45 per cent) did not get the job due to lack of placement support. A considerable number of respondents (13 per cent) did not take up the job due to personal reasons.

Impact on Job Recipients

- A majority of respondents initially earned between ₹10,000 and ₹20,000 after training, over time, more respondents have moved into the ₹10,000-20,000 income bracket.

- The survey data shows that respondents save between ₹2,000 and ₹20,000 monthly and often provide financial support to their families, covering costs like education and business development.

- They have bought various consumer goods, reflecting better living standards. Many respondents have taken on more decision-making roles in their households and communities, feeling more valued.

Training has offered career advancement opportunities, and respondents have applied their new skills at work. This has increased their confidence and self-esteem, helping them handle personal challenges more effectively. Overall, the data indicates better financial stability, social empowerment, career growth, and personal development among the respondents who got job after the training.

4.6   Alignment of MLL CSR Project to UNSDGs

The report aligns the effectiveness of MLL's CSR project in achieving the UNSDGs as follows:

4.7   Challenges faced during impact study

- **Survey of stakeholders and beneficiaries**: The contact details provided for most of the beneficiaries were not accurate. The majority of the beneficiaries reported that their placement was not facilitated post training, and some did not even receive the certificate.

4.8   Recommendations

The impact assessment study identified a few recommendations for the project which is summarised below:

- **Conduct a Needs Assessment**: Before planning the project, it is advisable to conduct a thorough needs assessment to ensure the project aligns with the actual requirements.

- **Establish Clear Objectives**: Setting clear objectives and expectations with the implementing partner can help in achieving the desired outcomes.

- **Consult Competent Partners**: Engaging with competent implementing partners can enhance the effectiveness of the project.

- **Midline Assessment**: Implementing a midline assessment can help monitor progress, identify risks, and make necessary adjustments to the intervention.

- **Payment Terms**: Consider completing payment terms to the implementing agency after receiving salary receipts from at least 60% of the beneficiaries.

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Tree Plantation - Mahindra Hariyali

1. Executive Summary

Mahindra Logistics' tree plantation project promotes environmental well-being and supports rural livelihoods by enhancing biodiversity and providing reliable income for farmers. In 2024, MLL planted 11,313 saplings across India, focusing on fruit-bearing trees like guava and coconut. The project has improved water management and climate resilience, especially in water-scarce areas.

2. About the Implementing Agency

SankalpTaru Foundation is an IT-enabled, environmentally focused NGO. Our initiatives encompass afforestation, ecosystem restoration, water conservation projects, awareness sessions, and nutrition programs, all aimed at combating climate change and fostering sustainable communities. Operating across 28 States and Union Territories of India, our efforts reflect the rich diversity of India's landscapes. Supported by our donors we innovate greening methods to address critical environmental challenges. As the official actor of the UN Decade on Ecosystem Restoration we are committed to achieving the UN SDG Goals by 2030 and aligning our programs with the global sustainability objectives.

3. About the Project

Mahindra Logistics' tree plantation project aims to promote environmental well-being and support rural livelihoods by enhancing biodiversity, improving agricultural productivity, and providing a reliable income source for farmers, including women. Throughout the financial year 2024, MLL conducted various tree plantation drives across India in collaboration with NGOs, government bodies, and local communities. These efforts focused on planting fruit-bearing trees and raising awareness about their environmental benefits. The project covered both rural and urban areas, planting robust, hybrid species like guava, orange, areca nut, custard apple, and coconut, thereby supporting farmers and improving urban green space

4. Method of Impact Assessment

Nangia team developed a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback.

4.1 Tools Used

Survey → Interviews → Document Review → Site Visits → Focussed Group Discussions

4.2 Desk Review

The impact assessment process for this project began with a kick-off meeting involving representatives from the REC Limited. This initial meeting served to establish clear communication channels and project goals. Following the meeting, the Nangia team developed a document request list outlining the necessary materials for the assessment. Upon receiving this list, the MLL team promptly provided the following documents for review:

- Impact Assessment Report 2022
- Beneficiary list and details

4.3 Site Visit for interaction with identified key stakeholders

Nangia team worked on development of a structured qualitative methodology for evaluating the project, which included desk review of the project documents and qualitative methods for capturing stakeholder opinion and feedback about the direct and indirect impact of the project

Direct Interview – Farmer

4.4 Key Research Parameters for Comprehensive Impact Analysis

- How does the plantation project contribute to the long-term resilience of local livelihoods in the face of climate change and other challenges?
- What are the economic multiplier effects of the plantation project on the local and regional economies?
- What is contribution of plantation of MLL to climate change action particular the carbon sequestration potential

NOTE – for detailed questionnaire please refer Annexure

4.5 Key Findings

Climate Change Mitigation and adaptation

- Mahindra Logistics has planted 11,313 saplings. Based on a field visit to Hisar, Haryana, the survival rate of these saplings is estimated at 60%. Assuming each tree sequesters 20 kg of CO_2 annually, the plantation is projected to sequester approximately 13,557,560 kg of CO_2 over 10-15 years. economies.

- A farmer beneficiary in Hisar reported that the area has been experiencing less rainfall compared to previous years, making it harder to grow rice due to its high-water needs. By switching from paddy fields to guava trees, they have reduced water usage and adapted to the changing climate, which has helped them cope better with the new conditions.

In conclusion, the efforts to plant saplings and adapt agricultural practices in response to changing environmental conditions highlight the importance of sustainable initiatives. These actions contribute to environmental health and support community resilience and adaptability.

Sustainable livelihood

- The guava plantation in Hisar sold guavas at a market rate of ₹240 per kg, generating a total revenue of ₹80,000. The maintenance cost, including planting and mulching, was ₹50,000.

The net profit from the guava plantation, calculated as total revenue minus maintenance costs, amounted to ₹30,000 over two years. This suggests a profitable venture for long-term livelihood, especially given the water scarcity in the region. Selling guavas directly to consumers along the highway not only increased profitability but also contributed positively to the local economy by providing fresh produce and supporting local commerce. In conclusion, Mahindra Logistics' tree plantation project has supported sustainable livelihoods by providing a steady income through fruit-bearing trees. The shift from water-intensive crops to guava trees has improved water management and climate resilience, especially in areas with water scarcity. Direct sales to consumers have increased profitability, showing the project's positive impact on both the environment and local economies.

4.6 Alignment of MLL CSR Project to UNSDGs

The report aligns the effectiveness of REC's CSR project in achieving the UNSDGs as follows –

4.7 Recommendation

The impact assessment study identified a few recommendations for the project which is summarised below:

- To enhance the success of the plantation project, it is advisable to maintain ongoing follow-up and provide institutional support. This approach will help ensure higher survival rates for the planted trees and sustain the project's positive impact.

- To further support the plantation project's success, it is recommended to provide saplings to replace any that fail. This will help to reach the desired outcomes.

NANGIA & CO LLP

mahindra LOGISTICS

MLL ESOPS Employee Engagement

1. Executive Summary

Mahindra Logistics Limited's Employment Engagement Programme includes initiatives for community development, education, health, safety, and environmental sustainability. Key projects like Building Communities, GRAM VIKAS, and Gyandeep enhance living standards and education. Health initiatives such as Jeevan Daan, NAV DRUSHTI, and Sehat improve well-being. Street Smart and Swachh Bharat Abhiyan promote safety and cleanliness, while Virtual Volunteering and DISASTER MANAGEMENT involve employees in volunteer work. Skill development projects like Hunnar and Nanhi Kali empower underprivileged groups. Environmental projects like Restoring Environment, Green Guardians, and Mahindra Hariyali support sustainability. From 2021 to 2024, more than 8,400 employees participated in CSR activities, contributing over 49,900 hours. These efforts benefitted over 3,76,500 people. This high level of participation demonstrates the organization's strong commitment to CSR initiatives. The significant time investment by employees reflects their dedication and active involvement, while the large number of beneficiaries highlights the broad impact of these activities. This likely improves employee engagement, fosters a positive work culture, and underscores the company's commitment to social responsibility, enhancing its reputation and community relations.

2. About the project

Mahindra Logistics Limited's Employment Engagement Programme includes initiatives for community development, education, health, safety, and environmental sustainability. Key projects like Building Communities, GRAM VIKAS, and Gyandeep enhance living standards and education. Health initiatives such as Jeevan Daan, NAV DRUSHTI, and Sehat improve well-being. Street Smart and Swachh Bharat Abhiyan promote safety and cleanliness, while Virtual Volunteering and DISASTER MANAGEMENT involve employees in volunteer work. Skill development projects like Hunnar and Nanhi Kali empower underprivileged groups. Environmental projects like Restoring Environment, Green Guardians, and Mahindra Hariyali support sustainability. This programme engages employees in impactful activities, benefiting communities and promoting sustainable development.

3. Method of Impact Assessment

Nangia team developed a structured quantitative methodology for evaluating the project, which included desk review of the project documents and analysis of secondary data.

3.1 Tools Used
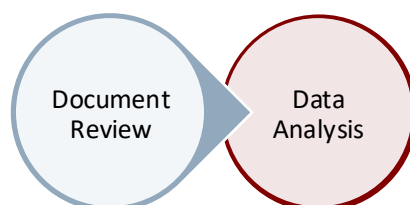
3.2 Desk Review

The impact assessment process for this project began with a kick-off meeting involving representatives from the Mahindra Logistics Limited. This initial meeting served to establish clear communication channels and project goals. Following the meeting, the Nangia team developed a document request list outlining the necessary materials for the assessment. Upon receiving this list, the Mahindra Logistics Limited team promptly provided the following documents for review:

- Project brief document
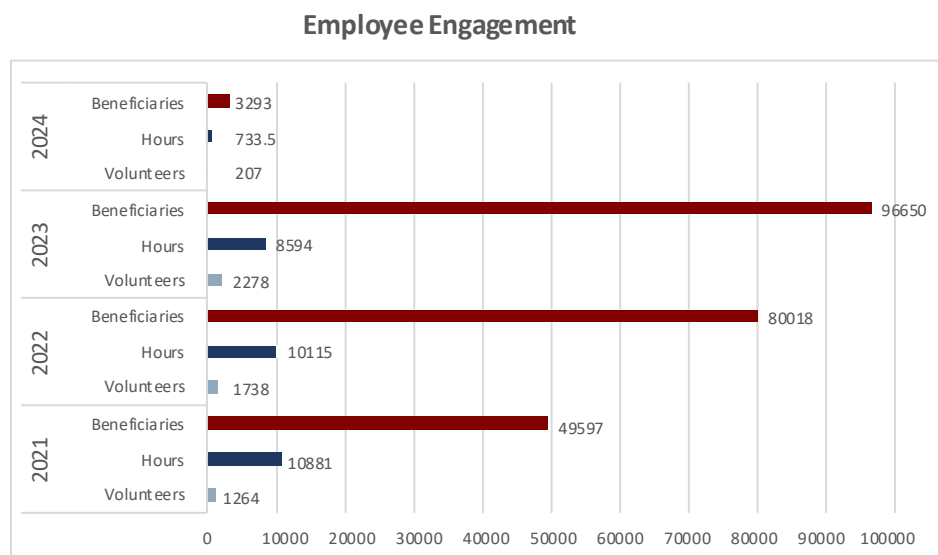- Data of employee engagement

3.3 Key Research Parameters for Comprehensive Impact Analysis

1. How many employees participated?
2. How many hours were spent?
3. How many beneficiaries were there?

3.4 Key Findings

From 2021 to 2024, more than 8,400 employees took part in CSR activities, contributing over 49,900 hours. These efforts helped over 3,76,500 people.

This level of participation shows a strong commitment from the organization to its CSR initiatives. The significant time spent by employees indicates their dedication and active involvement. The large number of beneficiaries highlights the broad impact of these activities, which likely improves employee engagement, fosters a positive work culture, and demonstrates the company's commitment to social responsibility, enhancing its reputation and community relations.

Employee Engagement

Year	Metric	Value
2024	Beneficiaries	3293
2024	Hours	733.5
2024	Volunteers	207
2023	Beneficiaries	96650
2023	Hours	8594
2023	Volunteers	2278
2022	Beneficiaries	80018
2022	Hours	10115
2022	Volunteers	1738
2021	Beneficiaries	49597
2021	Hours	10881
2021	Volunteers	1264

3.5 Alignment of MLL CSR Project to UNSDGs

The report aligns the effectiveness of MLL's CSR project in achieving the UNSDGs as follows:

3.5 Recommendation

The impact assessment study identified a few recommendations for the project which is summarised below:

- While employee engagement is an important aspect of corporate social responsibility, it's advised that expenses related to employee engagement should not be included in the CSR audit

7. Annexure

Skill Development

1. Were you employed before the training?

   a. Yes

   b. No

2. If you were employed before the training, did you receive some increment or hike due to the training program you attended?

   a. Yes

   b. No

3. If No, have you found employment/job after the training?

   a. Yes

   b. No

4. What is/was your monthly income if you have/had found job after the training?

   a. Below 5,000

   b. 5,000-10,000

   c. 10,000-20,000

   d. 20,000-30,000

   e. Above 30,000

   f. I don't want to disclose

5. Have you been able to save or invest money since you started working?

6. After securing a job what types of consumer goods were you able to purchase?

   a. Smart phone

   b. TV

   c. Refrigerator

   d. Bike

   e. AC

   f. Others

7. Has your new job enabled you to support others in your family or community financially?

8. How has your ability to make decisions in your household and community changed since you started working?

9. How has your role in your family or community changed since you started working?

10. Have you noticed any changes in how people in your community interact with you now that you are employed?

11. Do you feel that having a job has made you a more important part of your community?

    a. Yes

    b. No

    c. Unsure

12. Has the training given you opportunities for professional growth and career advancement?

13. Do you feel more competent in your role since you started working? Can you give an example?

14. Do you feel that your job has opened new career opportunities for you?

15. Have you received any recognition or rewards at work? How did that make you feel?

16. Have you been able to apply the skills you learned during the training program in your job? How so?

17. How has your job impacted your confidence and self-esteem?

    a. It has greatly increased my confidence and self-esteem

    b. It has somewhat increased my confidence and self-esteem

    c. It has had no impact on my confidence and self-esteem

    d. It has somewhat decreased my confidence and self-esteem

    e. It has greatly decreased my confidence and self-esteem

18. Do you feel more confident in handling personal challenges since you started working?

19. Has your self-confidence changed since participating in the program?

    a. Significantly decreased

    b. Slightly decreased

    c. No change

    d. Slightly increased

    e. Significantly increased

Zero Accident Zone

1. Were you aware of the "Zero Accident Zone" initiative?
   a. Yes
   b. No

2. How effective were these trainings/lectures in educating you about road safety?
   a. Very effective
   b. Somewhat effective
   c. Neutral
   d. Not very effective
   e. Not effective at all

3. What did you learn new from the zero-accident zone training? Select all that apply:
   a. Over speeding & Lane cutting
   b. Intoxication
   c. using of mobiles
   d. vehicle maintenance
   e. Traffic rules
   f. Wearing of Helmets (2W) & locking of Seat Belts (4W)
   g. Zebra Cross Walking
   h. Others

4. Can you describe any instances where you applied your learning from the zero-accident zone training in your daily life, and how it helped you while driving, guiding someone while driving, or crossing the road?

5. Prior to the implementation of the initiative, how would you rate your knowledge of the road safety guidelines/regulations that should be adhered to while driving or crossing the road?
   a. I was completely aware and understood all the guidelines
   b. I had some awareness and understood some of the guidelines
   c. I was not aware and did not understand the guidelines

6. Following the implementation of the initiative, how has your understanding of the road safety guidelines/regulations to be adhered to while driving or crossing the road changed?
   a. My understanding has significantly improved, and I am now fully aware of all the guidelines
   b. My understanding has somewhat improved, and I am now aware of more guidelines than before
   c. My understanding has not changed, and I am not more aware of the guidelines than before

7. Prior to the implementation of the "Zero Accident Zone" initiative, how frequently did you adhere to the road safety guidelines/regulations?

   a. I always followed the guidelines without fail

   b. I followed the guidelines most of the time

   c. I occasionally followed the guidelines

   d. I rarely followed the guidelines

   e. I never followed the guidelines

8. Following the implementation of the "Zero Accident Zone" initiative, how frequently do you adhere to the road safety guidelines/regulations?

   a. I always follow the guidelines without fail

   b. I follow the guidelines most of the time

   c. I occasionally follow the guidelines

   d. I rarely follow the guidelines

   e. I never follow the guidelines

9. Can you describe any specific incidents where the "Zero Accident Zone" initiative helped you or someone you know avoid an accident or improve road safety?

Health Clinic Project

1. Have you ever been screened for STI/HIV?

   a. Yes

   b. No

2. Were you aware of the importance of STI/HIV before this project?

   a. Yes

   b. No

3. How would you rate the accessibility of the services provided by this project?

   a. Very accessible

   b. Somewhat accessible

   c. Not accessible

4. Has this project helped in improving your knowledge about STI/HIV?

   a. Significantly improved.

   b. Somewhat improved

   c. No change

5. On a scale of 1 to 5 rate your awareness on STI/HIV before the project.

6. On a scale of 1 to 5 rate your awareness on STI/HIV after the project.

7. In what ways has counseling enhanced your understanding of the importance of awareness of STIs and HIV?

8. Has the project made it easier for you to get help with STI's and HIV?
   a. Yes
   b. No
   c. Not Sure

9. Has this project influenced your decision-making regarding safe sex practices?
   a. Yes
   b. No
   c. Maybe

10. After the counselling, how often do you or your partner use protection during sexual activity?
    a. Yes, we consistently use protection.
    b. No, we do not use protection.
    c. Sometimes, depending on the situation.

11. How has this project impacted your attitudes toward seeking professional help for sexual health concerns?

12. In what ways, if any, has counseling impacted your approach to sexual relationships and intimacy?

13. How would you rate the accessibility of the services provided by this project?
    a. Very accessible
    b. Somewhat accessible

Tree Plantation-Mahindra Hariyali

Rural

1. What kind of benefits are you receiving from the tree?
   a. Fodder
   b. Fruits
   c. Medicinal
   d. Fuel wood /timber.

2. On a scale of 1-5, how much has your livelihood improved due to the availability of the planted trees? With one being the lowest and five being the highest.

3. Has the project helped in increasing your income or savings?

   a. Yes

   b. No

4. If yes, please elaborate

5. Have you been able to generate any additional revenue as a direct result of the project? Please elaborate

6. On a scale of 1-5 what advantages do you believe you have gained from the tree plantation project other than direct benefits initiated by Mahindra Logistics Limited? (1 being the lowest and 5 the highest)

   a. Clean air quality

   b. Water purification

   c. Diseases and pest control

   d. Pollination

   e. Prevention from extreme weather events

   f. Improvement in aesthetics of the village

   g. Reduction in soil erosion

   h. Increase in soil fertility

7. Has bad weather or changes in rainfall pattern impacted your crops?

   c. Yes

   d. No

8. Do you believe trees could be alternative source of income in case of crop failure?

   a. Significantly

   b. Moderately

   c. Somewhat

   d. No change

9. Could you provide an example of a time when you felt that trees contributed to your income or helped you save money during severe weather conditions?

Urban

10. What kind of benefits are you receiving from the tree?
    a. Fodder
    b. Fruits
    c. Medicinal
    d. Fuel wood /timber.

11. Could you provide any examples of where the trees you planted have brought you benefits?

12. On a scale of 1-5 what advantages do you believe you have gained from the tree plantation project other than direct benefits initiated by Mahindra Logistics Limited? (1 being the lowest and five the highest)
    a. Clean air quality Water purification
    b. Diseases and pest control Pollination
    c. Prevention from extreme weather events Improvement in the aesthetics of the village Reduction in soil erosion
    d. Increase in soil fertility.

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