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Independent Assurance Statement

On the performance of community initiatives for Hindustan Unilever Limited through Hindustan Unilever Foundation for the Assurance Cycle 2015-16

To

The Board of Directors,
Hindustan Unilever Foundation
Mumbai,
India

Broad Objective of the Engagement

Hindustan Unilever Foundation (herein referred to as "HUF") is undertaking various community initiatives [herein referred to as "Project(s)"], as indicated in Appendix 1, under the nomenclature of "Water for Public Good", through various Project Implementing Agencies [herein referred to as "PIA(s)"], covering various non-governmental organizations and other agencies. We have been requested by the management of HUF to carry out a review and issue an independent assurance statement on the performance of Projects and HUF, as presented in the respective Project Annual Reports which were submitted to us for review.

Responsibility of HUF and the PIA(s)

We have been informed by HUF that:

- It encourages PIA(s) to develop working arrangements and identify opportunities of convergence with relevant stakeholders, including co-funding agencies for Projects
- There is a working arrangement between HUF and the PIA(s) for each Project, whereby the latter are expected to implement the respective Project funded either by HUF 'or' jointly by HUF and other agencies, wherever applicable and present the performance, with support of and in consultation with HUF
- It has provided the architecture of principles and laid out Key Performance Indicators (KPIs) and has developed a Standard Operating Protocol¹ (SOP) for each KPI being reported with a view to encourage the PIAs to develop their own SOPs.

¹ Standard Operating Protocol (SOP) as developed by PIAs serves as guidance document for monitoring and evaluation of each of the KPI(s) being reported.

- The PIAs have developed their own SOPs along with appropriate performance management systems and internal control frameworks that serve as the basis for their implementation and reporting on KPIs to HUF. The PIAs have further initiated to contextualise this to local needs and community involvement
- The PIAs generated SOPs along with estimation worksheets and respective annual reports that contain qualitative and quantitative progress are put up for assurance by HUF
- A consolidation of these get captured in the HUF journey report, thus capturing the spirit of democratisation and collective thinking and action

Accordingly, the management of HUF is responsible for the architecture of principles and KPIs as also the indicative SOPs. The respective PIAs are responsible for data methodology, definitions, KPIs and the information therein in accordance with the criteria mentioned in respective SOPs (collectively called as “allied documents”), that is free from the material misstatement after selecting and applying appropriate reporting policies using measurement methods and estimates that are reasonable and appropriate in the project circumstances. Their responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of the annual report(s). HUF has extracted information from these reports and included in the “Journey Report”.

While HUF has encouraged PIAs to explore for convergence with other stakeholders, the PIA management has made choices including the way in which representations have been made for projects executed alone or jointly with other funding agencies and the reporting of KPIs as part of such investments are fair and reasonable.

We were guided by the SOP, developed by HUF which has been used/adapted by PIAs for various executions / implementation of projects however we do not provide any assurance on SOP and allied documents.

Our Responsibility

This report is made solely to HUF, in accordance with the terms of our agreement. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone, other than the Management of HUF for our work or for the conclusions that we have formed from the review carried out by us. We have no duty of care or any liability to any third party and cannot accept any responsibility for reliance by them, in acting or refraining from acting on the contents of our reports.

Scope of Work

Our Scope of Work as agreed with HUF is as follows:

The scope of work included issuance of Assurance Statements on each of the Projects implemented by different PIA(s) based on respective Project Annual Reports² and KPI(s) identified in Appendix 2 and the consolidated HUF Journey Report in accordance with the following standards:

² Sections of Journey Reports/ Annual Reports pertaining to preface, introduction, organizational vision and mission and its relationship with Project, Hindustan Unilever Foundation's partnership in organizational context, challenges and next step, executive summary, views of dignitaries who visited the Project site, stakeholders involved in this report, and futuristic statements made throughout the report presented in the report are beyond the scope of our review.

- Reasonable /Limited Assurance as per the International Standard on Assurance Engagement 3000 (herein referred as “ISAE 3000”), issued by the International Federation of Accountants (herein referred as “the IFAC”)
- Type-1/Type-2 Moderate/High Assurance as per AccountAbility 1000 Assurance Standard (2008) (herein referred as “AA1000AS”)

The Assurance level whether as Reasonable or Limited (as per ISAE 3000) and Type-1/Type-2 Moderate/High (as per AA1000AS) for various KPI(s) has been indicated in Appendix 2 as considered appropriate by us based on our assessment.

Our Approach and Methodology

We have engaged an appropriate multi-disciplinary team to perform the assurance engagement and to obtain information and explanations that we deemed necessary to provide sufficient evidence to support our conclusion on the engagement.

We conducted this engagement in accordance with ISAE 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and AA1000AS. We have planned and performed the assurance work keeping the KPIs and the allied data made available to us. Our opinion is based on following procedures (on a sample basis) for all the Projects:

- Test of data, analytical procedures, review of records and review of relevant documentations submitted by respective PIA(s), to arrive at the data and qualitative performance presented in their respective annual reports for FY 2015-16
- Analysis and review of key structures, systems, processes, procedures relating to collation, aggregation, validation and reporting of the selected KPI(s)
- Review and test of activities /engagements executed /implemented by respective PIA(s) in the sample sites visited by us
- Conducted consultations with select external and internal stakeholders, covering HUF and respective PIA(s), inclusive of communities, village level institutions and other relevant parties, whom we considered necessary for the purpose of our review

We have relied on the information, documents, records and explanations provided by respective PIA(s) / HUF for the purpose of our review. In case of “limited/moderate assurance”, the scope of evidence gathering was based on representations, supporting documentation, recall surveys, photographs and certain empirical estimates provided to us by the representatives of HUF and the PIAs for specific projects.

The sample sites that were visited by us for the purpose of our assurance engagement are provided in Appendix 1.

We have not carried out investigation or forensic exercise as part of this engagement.

HUF ensures that the Reports are always released in their entirety with page numbering clearly indicating the total number of pages and the individual page numbering out of those total and that the “Notice” attached in Appendix 5 of the executed engagement letter between HUF and DHS, appears legibly at the start of the Reports

Our Observation and Recommendations

We have been informed by HUF that they intend to continue creation of positive impact on the community through the water based programs that are being implemented through their PIAs.

Observations:

- During this assurance cycle, performance measurement of the KPI titled “Water Potential due to various interventions adopted” related to demand side water saving has been reported by the PIAs in the following manner:
 - In the Project implemented by Olam Agro India Limited, the calculation is primarily based on theoretical computations, on the basis of research/technical papers. This was because the process for data collection from the control and experimental plots laid out was not in an acceptable quality and so was not put up for assurance
 - In the Project implemented by PRADAN, the calculations have been primarily done based on theoretical computations, on the basis of research/technical papers
 - In other Projects, the calculations are based on data from control and experimental plots
 - In the Project implemented by BIRD –U.P. the calculations are based on both the approaches namely- data from control and experimental plots and recall survey
- The PIAs are not able to maintain documents such as landholding records and caste certificates pertaining to KPIs 1.3.3 and 1.3.4 as these documents have associated local sensitivities that HUF and the PIAs respect

Recommendations:

Based on our review we understand that the processes and checks which are in place for the assessment and reporting of KPI numbers can be further strengthened.

- HUF may consider that all PIAs follow the process of improved data collection from controlled/experimental programs/plots for estimation of water savings pertaining to demand side interventions
- HUF may consider necessary capacity building of PIA representatives with respect to understanding of various KPIs, data reporting mechanism, adoption of Management Information System

Areas of further improvement wherever identified have been brought before the attention of the management of HUF. Project specific observations and recommendations have been provided in the management letter which shall be submitted to HUF separately.

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Conclusions

Based on our discussions with relevant internal and external stakeholders of HUF and respective PIA(s); the documents and records that were made available to us for our review and according to the information and explanations provided to us by HUF, the PIA(s) and the impacted communities consulted in connection to the review of the Projects for the assurance cycle 2015-16, for performances presented by respective PIAs in their Project Annual Reports, we believe our work for the aforesaid scope of work, provides an appropriate basis for our conclusion for the Projects.

Reviews carried out in line with "Limited/Reasonable Assurance Engagement as per ISAE 3000" and "Type 1 Moderate/High, as per AA1000AS":

As per AA1000AS:

- Inclusivity - As per the information provided by HUF we are not aware of any matter that would lead us to conclude that HUF has not applied the inclusivity principle for its key stakeholder groups
- Materiality - Based on the documents and records that were made available to us and examined, as aforesaid and according to the information and explanations provided to us, nothing has come to our attention that causes us to believe that the performance against the KPIs for the assurance cycle 2015-16 as presented in Appendix 2 by HUF are materially misstated
- Responsiveness - Based on our review, nothing has come to our attention that causes us to believe that HUF has not demonstrated its commitment to understand stakeholders concerns, as evident from its various stakeholder consultation engagement mechanisms which have been applied at various Project sites.

As per ISAE 3000, Limited Assurance:

Nothing has come to our attention that causes us to believe that the performances presented are materially misstated.

As per ISAE 3000, Reasonable Assurance:

In our opinion in all material respects reported by HUF and the PIAs are fairly stated.

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Our Independence and Competencies in Providing Assurance

Our team included professionals having required experience in providing assurance in corporate social responsibility and sustainability related performance indicators. We have complied with independence policies of Deloitte Haskins & Sells LLP, which address the requirements of the IFAC Code of Ethics for Professional Accountants in the role as independent auditors. We also confirm that we have maintained our independence in the Report and there were no events or prohibited services related to the Assurance Engagement which could impair our independence.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(ICAI Reg. No. 117366W / W-100018)



Neeta N. Shah
Partner
ICAI Membership No. 25846



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Licensed Assurance Provider
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Place: Mumbai
Date: December 7, 2016

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Appendix-1: Project Details

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
1	Society for Promotion of Ecofriendly Sustainable Development (SPESD)	Integrated watershed management programme in the state of Madhya Pradesh	Kudila, Tila and Khajirar - Janakpur	<p>Community Self Help Group (SHG) members – Ms. Ram Kali (Adhyaksh, SHG) and others</p> <p>User groups- Mr. Mahaduna, Mr. Dayaram, Mr. Anna Ahirwar, Mr. Gampat Lodhi, Mr. Sundar Lal and others</p> <p>Watershed Development Committee Mr. Jagdish Lodhi, President</p> <p>Panchayati Raj Institution(PRI) Representative Mr. Amar Singh (Sarpanch Khajrarr Gram Panchayat) and others</p> <p>Government Official Mr. Ajay Katsaria (IAS) (CEO, Zilla Panchayat District Tikamgarh), Mr. Govind Verma (Technical Expert, IWMP, Tikamgarh)</p>

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Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
2	Olam Agro India Ltd.(Olam)	Increasing water use efficiency in Sugarcane Cultivation	Datwada, Kesharpura, Mandwara, Ghatwa Devla, Kunwa	<p>Community Mr. Hiralal, Mr. Jiten, Mr. Manoj Singh, Mr. Shyam Singh, Mr. Mukesh Solanki and others</p> <p>PRI Representative Mr. Vishal Surendar, Mr. Gathwada (Sarpanch) and others</p> <p>Olam Staff Mr. Arun Srivastav (Cane Manager Development), Mr. Ramjanam Yadav (Field officer), Mr. Montoo Tyagi (Field data collection officer)</p>

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Sr. No.	PIA No.	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
3	Professional Assistance for Development Action (PRADAN)	Securing Food and Livelihoods through in situ soil and moisture conservation in Chhotanagpur Plateau	Villages – Bandhgora, Belbani, Rangamati in Bakura, the districts of West Midnapore, Bankura	<p>Community SHG members and User groups- Mrs. Amita Baskey, Ms. Mukulmoni Tudu, Mrs. Fulmoni Hasda, Mrs. Sukhmani Hasda and others Cluster Facilitating Team (CFT) members- Ms. Mousami Patra, Ms. Lilabuti Mahanto, Mr. Parmanu Murmur Community Data Collectors (CDC) members- Ms. Sarmila Saren, Ms. Jyotsna Saren</p> <p>PRI Representatives Mr. Bhabesh Chandra Mahato (Pradhan, Gram Panchayat), Mr. Sukhraj Saren, Gram Panchayat member in Bandhgora.</p> <p>Government Official Mr. Dibyendu Sarkar (IAS), MGNREGS West Bengal, P&RD Mr. Ranajit Poddar (Assistant Director Agriculture)</p> <p>Co-funder Representative Mr. Sabyasachi Das, Board member RRAN (Revitalizing Rain fed Agriculture Network)</p>

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Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
4	People's Action for National Integration (PANI)	Promoting Sustainable Livelihood Practices and Strengthening Livelihood Portfolio through water efficient agricultural practices in Eastern Region of Uttar Pradesh [Farmers action for sustainable agro based livelihoods – FASAL - II]	Vilages – Atarsuiya, Sarai Saf & Kernalpur Vastauli (Barabanki), Dhansar & Deidech (Pratapgarh), Somerah, Basawan Bankat & Kishanpur Grint (Balrampur)	<p>Community Mr. Ram Niwas, Mr. Changa Lal, Ms. Kusum, Kumari, Mr. Ramadhar Singh, Mr. Ranveer Singh, Mr. Rakesh Singh, Mr. Ram Vilas, Ms. Sangita Aditya, Ms. Sunita Mourya, Ms. Shyama, Mr. Brijeesh and others</p> <p>Village Institutions: Members from Jai Mata Di Samooha and Mahatma Samooha</p> <p>Community Resource Person (CRP) for satellite villages visited: Ms. Shama, Ms. Kalpana, Ms. Arti</p> <p>All project implementation partners of PANI</p> <p>PRI Representative Mr. Ashok Kumar (Pradhan – Khemapur Vastauli); Mr. Anantram (Pradhan – Basawan Bankat); Mr. Vikramjit Yadav (Pradhan – Dhansar)</p> <p>Government Technical/Academic Institution Representative Dr. J.P. Singh (Krishi Vigyan Kendra)</p> <p>Co-funder Representatives from Tata Trust</p>

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
5	Samaj Sahayog (SPS)	Pragati: Towards Water and Livelihood Security in Tribal Drylands of Central India	Villages - Bagli, Kamlapur, Nanukheda (Haatipliya), Udaianagar	<p>Community Mrs. Kamlabai, Mr. Kailash, Mrs. Chandabai, Mrs. Rhukhmatbai Mr. Bawal Singh and others</p> <p>PRI Representative Mr. Mangilal Vagela (Panchayat member, Polay)</p> <p>Village Level Institutions Ram Rahim Producer Company, Cluster Facilitation Teams, SHGs linked to the Ram Rahim Producer Company</p> <p>Co-funder Mr. Shah Rukh (Representative from Axis Bank Foundation)</p>
6	Foundation for Ecological Security (FES)	Water Commons-Influencing Practice and Policy'	Villages – Gudipalli, Tolapalli in Chikkballapur district of Karnataka; Diguvamutravarpalle, Gurramvandlapalle in Chittoor district of Andhra Pradesh	<p>Community Mr. Nagarj, Mr. Chalapati, Mr. Venkatesh, Mr. Gangappa and others, Mr. Venkatramappa, Mr. Ramchandrappa, Mr. Naniappa, Mr. Basavanna, Mr. Ravanappa, Mr. Ajinappa, Mr. Ramanareddy, Mr. Ramlinga Reddy, Mr. Sudhahakar Reddy, Ms. Kalavatti, Ms. Pedamna Reddy, Gurramvandlapalle: Mr. Brahmaiah, Mr. Redappa reddy, Mr. Bhaskar naidu, Mr. Subbaiah, Ms. Padmaja and others</p> <p>PRI Representative Mr. Narasimhappa, Gram panchayat member</p> <p>Prakriti Karyasha Mr. Suresh, Trainer and others</p>

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
7	Development Support Center India (DSC)	Promoting Integrated Water Resource Management and Conjunctive Use of Water in the Command Area of Water Scarce Irrigation Systems of North Gujarat”	Himmatnagar, Sabarkantha district	<p>Community SHG members, User groups- Ms. Mania Ba, Ms. Parmar Mr. Arjun Singh, Mr. Shivshi Parmar and Mr. Patel Prakash Bhai and others</p> <p>Resource agency Dr. Brijesh Thakkar, Arid Communities & Technologies (ACT).</p> <p>PRI representative Mr. Hibsurbhai Kharodia, Deputy Sarpanch, Dedhrota Panchayat.</p>
8	Aga Khan Rural Support Programme- India (AKRSP-I)	Water for Public good – Influencing Practice and Policy	Villages – Bhendmal, Borkhet, Dhangadi, Lavaripa, Mulchond, Vaidun, Zaran of Dangs District in Gujarat	<p>Community SHG members, User groups- Mr. Dhanu Bhai, Mr. Chandra Bhai, Mr. Kulji Shakan Bhai and others</p> <p>Government official Ms. Vanita Ben (Taluka Member),</p> <p>PRI Representative Mr. Mangal Bhai (Zaran Sar Panch)</p> <p>Co-funder Representative Ms. Neelima, Program Manager, Axis Bank Foundation (ABF). Mr. Chandra Mohan, Program Coordinator, United Phosphorus Limited (UPL).</p>

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
9	Maharashtra Institute of Technology Transfer for Rural Areas (MITTRA), Nasik	Barsingve Integrated Watershed Development Programme in Igatpuri Taluka of Nashik District	Villages - Sonushi, Varsingave, Dhanoshi	<p>Community Mr. Ramdas Hanumanta, Mr. Bhaurao Dhawad, Mr. Nivrutti Chindu Zole - Gram panchayat member Sampat Valu Bharaskar, Mr. Machhindra Keshav Lahange, Mr. Sampat Valu Bharaskar and others</p> <p>PRI Representative Mr. Sitaram Eknath Khonde, Sarpanch – Mr. Sonushi, Mr. Nivrutti Chindu Zole - Gram panchayat member</p> <p>Village Level Institutions: Ms. Jai Yogeshwari Self Help Group, Mahila Vikas Upakram, Sant Nirankari SHG</p> <p>Co-funder: Representative from NABARD</p>
10	Watershed Organization Trust (WOTR 1)	Securing Water and Livelihoods through Community-Led Watershed Development in SemiArid, Drought Prone Region of Maharashtra.	Villages - Javkheda and Khasgoan, Jafrabad Block, Jalna District	<p>Community Mr. Santosh Ramroo Lokhande, Mr. Raju Haribhao Lokhande, Mr. Gajanjan Rangnath Shrisagar, Mr. Ramdas Bhargad and others</p> <p>PRI Representative Mr. Deshmukh, Sarpanch</p> <p>Government Officials Mr Gaikwad Representative from Agriculture Department & Bhagwan Utamrao Shinde (Rozgar Sevak)</p>

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Sr. No.	PIA No.	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
11	Sanjeevani Institute for Empowerment and Development (SIED)	Regeneration of the Natural Resource base through Participatory Watershed Development in Dhule & Nandurbar Districts, Maharashtra, India	Villages - Bhortipada, Domkani and Jamki	<p>Community Mr. Nakul Bagul, Mr. Lokhandram Kokani and Mr. Vinod Gulab Pawar, Mr. Vedu Krishna Patil, Mr. Lokhandram Kokni, Sambhaji Bapu Kokni, Mr. Mangal Bai, Mr. Choti Ram, Mr. Akhdibai Popal Malche, Mr. Jaiwanta Sampad Malche and others</p> <p>Village Level Institutions Dhanya Punya Mata (SHG), Dongradeo Mahila Bachat Gat (SHG)</p> <p>VDC members Mr. Nana ji Sonwane, VDC President, Mr. Ravindra Dani Sharmache, VDC Jamki, Mr. Saheb Rao Manjhe,</p> <p>PRI Representative Sarpanch – Mr. Jamki Waskhedhi Gram panchayat</p> <p>Co-funder Representative Mr. Suhas, Karl Kibbel Stiftung für Kind und Familie (KKS)</p>

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
12	Watershed Organization Trust (WOTR 2)	Knowledge Acquisition and Capacity Building for Scale: An Integrated Action Research Project to Assess and Address the Impacts of Climatic and NonClimatic Drivers of Change in Rainfed Landscapes of Maharashtra and Telangana	WOTR, Pune Office	WOTR Representatives Dr. Marcella D'Souza, Executive Director Mr. Hemant Pinjan, Deputy Manager Mr. Eshwar Kale, Sr. researcher Mr. Renie Thomas, Researcher Mr. Ajay Shelke, Manager Mr. Nitin Kumbhar, Sr. Agriculture officer
13	Mysore Resettlement and Development Agency (MYRADA)	Community-Led sustainable management of water resources for promotion of livelihoods and secured natural resources base	Bedashettihalli Thurunasi	Community Mr. Ramappa, Mrs. Susheelaamma, Mr. Venkataswamy, Mr. Venkatagiri, Mother of Mr. Shiv Kumar, Micro-Finance Institution Ms. Madhu (Area Manager, Sangamitra Financial Services)
14	Development of Humane Action (DHAN), Madurai	IMPROVED (Demand) MEASURES ON PRODUCTIVITY OF AGRICULTURAL CROPS WITH TANK SYSTEMS (IMPACT) (Accelerating "Climate SMART" Community Water Initiatives in Water hotspots of South India)	Villages – P. Muthulingapuram, Chokkanathan, S. Krishnapuram, Kalyanasundarapura m, M.Puliyankulam	Insurance Partner Mr. Rajesh Nair Community SHG members, User groups: Mrs. Rajeshwari, Mr. Subhash Chandra, Mr. Salaman and others Mrs. Annalaxmi and others Cofunder Mr. Selvaraj, Deputy General Manager – Tamil Nadu Mercantile Bank

Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
15	SAMUHA	The HUF-SAMUHA Partnership: Optimizing agriculture returns and enhancing climate adaptation through water management and conservation as a national model for canal irrigated paddy cultivation.	Villages – Arunodaya camp-2, Chikka Dankanakal in Koppal district of Karnataka Co-funder Mr. Harsha, Manager, Pragatai Gramin Bank. Representative from Academic Institution Mr. Rajkumar, KVK Agriculture Scientist.	Community SHG members, User groups, farmers Mr. Shankappa and Mr. Mallikarjun and others
16	Parmartha Samaj Sevi Sansthan, Orai	Jal – Samrudhi Project - Reducing the vulnerability of community by securing water management through community participation in Jalauñ district in Bundelkhan region in UP	Orai - Daulatpura, Sarsokhi HUL Factory Orai Government Official Mr. Anurag Srivastava, Unit HR Manager, Mr. Pranod Singh Chandrol, Additional Commissioner, MGNREGS	Community SHG members and Pani Panchayat Members- Mrs. Saroj, Mrs. Shakuntala, Mr. Shashikant, Mr. Virendra Singh and others

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Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
17	BAIF Development Research Foundation (BIRD)	Integrated Water conservation project- "Jal Samridhi" in Kasganj District of Uttar Pradesh	Nagala Chatta Naugaon Bhojpur	<p>Community Mr. Bhagwan Singh, Mr. Mukesh Kumar, Mr. Rewti Singh, mr. Ved Prakash, Mr. Hazari Lal and others</p> <p>PRI Representative Mr. Ashok Kumar (Gram Panchayat Pradhan, Barabanki) Shri Anantram (Gram Panchayat Pradhan, Balrampur) Mr. Vikramjeet Yadav (Gram Panchayat Pradhan, Pratapgarh) Mr. Suraj Pal Singh (Panchayat Representatives)</p> <p>Co-funder Representative Mr. Dharam Veer Singh (NABARD)</p>
18	Parmarth Samaj Sevi Sansthan, Sumerpur	Ensuring the livelihood and yearlong food security of target community through promotion of soil and water conservation techniques and sustainable agriculture practices	Sumerpur - Chandpurwa, Inghota and Itara	<p>Community SHG members and user group- Mrs. Keshkali, Mrs. Mayawati, Mr. Mohan Lal, Mr. Sadanand and others</p> <p>PRI Representative Mr. Sheetal Prasad, the Pradhan of the Gram Panchayat</p> <p>HUL Factory Sumerpur Mr. Shachindra Kumar, Factory Manager Mr. Dhiraj Singh Unit HR Manager.</p> <p>Institutions Mr. M Habib Khan President, District level - Soil Testing Lab, Sumerpur</p>

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Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
19	Maharashtra Institute of Technology Transfer for Rural Areas (MITTRA), Khamgaon	Water conservation for community development projects around HUL, Khamgaon Unit in Maharashtra	Villages – Ghatpuri, Kokta, Makta, Sutala, Jalkabhadang	<p>Community Mr. Rahul Kale, Mr. Nyaneshwar Chopde, Mr. Manohar Vasudevan and others</p> <p>Community Institutions: Members from Shreedhar Water User Group,</p> <p>PRI Representative: Mr. Sridhar Tathe, Member of the Gram Panchayat</p> <p>HUL Factory, Khamgaon Mr. Naren Bidwai.</p>
20	Dharampur Utthan Vahini (DHRUVVA)	Integrated Water Conservation Project , Silvassa	Dudhani, Mandoni & Karchond in Silvassa (Dadra and Nagar Haveli)	<p>Community Mr. Bhulwanti,Ramesh Babu, Mr. Mahadu Bhai and others</p> <p>Village Level Institutions: Jal Bindu Water User Group and Durga Self Help Group</p> <p>PRI Representative: Sarpanch and Dy, Sarpanch</p> <p>HUL Factory Representative, Dapada Mr. Amit Simha, Unit HR Manager</p>

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Sr. No.	PIA	Project Title	Location(s) visited as part of site visit	Names of key stakeholders consulted including PRI members, Govt. officials *
21	Sahjeevan	Strengthening the local governance and peoples institutions for sustainable rainfed agriculture and livestock economic in Kutch district of Gujarat.	Villages – Bhimasar, Pashuda, Ajapar in Kutch District of Gujarat	<p>Community Mr. Roopa Bhai, Mr. Manish Naran Bhai, Mr. Bharat Ram Bhai, Mr. Karamsi Bhai and others</p> <p>Co-Funder Representative Ms. Devshree Purohit, Programme Manager, Agriculture, CSPC</p> <p>Government official Mr. H. V. Kodawala, BDO</p> <p>PRI Representative Mr. Naran Bhai (Sar Panch of Ajapur)</p>
22	Development of Human Action (DHAN), Pondicherry	Addressing Sea water intrusion issues in Puducherry region with ensured water security through rehabilitation of the ponds.	Villages - P.S Palayam, Sorapet, Kodathur	<p>Community Tank association and SHG group- Mr. Gunasekaran, the (President of the Water and tank association as well as a Panchayat Member), Mrs. Mahalaxmi (President Women SHG), Mr. Sekar (President SHG), Mr. V R Murgan and others</p> <p>Government Official Mr. Muthulingam, (Commissioner of Bahoor Commune Panchayat)</p> <p>HUL Factory, Puducherry Mr. Balaji Murgan, SHE Manager,</p>

* Note: Representatives from HUF and respective PIAs have also been consulted during the assurance process.

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Appendix – 2: Key Performance Indicators (Consolidated for all Projects as mentioned in Appendix-1 for Assurance Cycle 2015-16)

Sr. No	Project Key Performance Indicators	Unit	Notes	Assured KPI Values for FY 2015-16	Cumulative and collective KPI values as reported by HU/F till FY 2014-15 ³	Cumulative and collective KPI values as reported by HU/F till FY 2015-16
				Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)	Limited (ISAE 3000) & Type 1, Moderate (AA1000 AS)	Limited (ISAE 3000) & Type 1, High (AA1000 AS)
1	Program based Performance Principle of "Governance for Water"					
1.1	Institutions Set Up					
(A)	Village Level					
A.1	Number of Village Institutions formed/in existence - Water institutions	Number		199	-	345
A.2	Number of Village Institutions formed/existing - Water allied and livelihood oriented institutions	Number		2,182	-	2,660
(B)	Supra - Village Level					
B.1	No. of Cluster/Block and District level Community institutions formed	Number		2	-	99
B.2	Business producer engagement mechanism	Number		1	-	11
1.2	Knowledge Systems					
1.2.1	Number of persons who have undergone exposure/ training pertaining to - Improving agricultural practices and/or Water management skills	Number		63,211	6,520	46,381
1.2.2	Number of experience sharing newsletters documented	Number		50	-	49

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Sr. No	Project Key Performance Indicators	Unit	Notes	Assured KPI Values for FY 2015-16	Cumulative and collective KPI values as reported by HUF till FY 2014-15 ³		Cumulative and collective KPI values as reported by HUF till FY 2015-16
					Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)	Limited (ISAE 3000) & Type 1, Moderate (AA1000 AS)	
1.2.3	No. of articles published in state/national forums	Number		1	-	30	-
1.2.4	Number of persons engaged in water related issues with state government or participated in state forums	Number		995	145	1,555	369
1.3	Social Equity			995	-	-	31
1.3.1	Number of persons having an influence for equitable distribution of water	Number		2,339	30	585	6,242
1.3.2	Number of Women members benefitted due to project interventions	Number		29,071	18,386	8,898	13,317
1.3.3	Number of SC/ST members benefitted (against the KPI of Number of SC/ST members/families benefitted)	Number		47	37,993	7,524	180
1.3.4	Small and marginal Farmers benefitted due to project activities	Number		141	42,844	-	141
2	Program based Performance Principle of "Quantity of Water"						
2.1	Water Availability (cumulative and collective contribution)						
2.1.1	Supply Side						
2.1.1.1	Water potential through the Project(s) - Due to rejuvenation of water bodies and/or Due to new water harvesting and/or Due to soil and water conservation measures (<i>which has been subjected to monsoon rainfall</i>)	Billion Litre	2	-	82.52	-	60.21
							142.73

Sr. No	Project Key Performance Indicators	Assured KPI Values for FY 2015-16	Cumulative and collective KPI values as reported by HUF till FY 2014-15 ³		Cumulative and collective KPI values as reported by HUF till FY 2015-16	
			Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)	Limited (ISAE 3000) & Type 1, Moderate (AA1000 AS)	Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)	Limited (ISAE 3000) & Type 1, Moderate (AA1000 AS)
2.1.1.2	Water potential through the Project(s) - Due to rejuvenation of water bodies and/or Due to new water harvesting and/or Due to soil and water conservation measures (<i>which are yet to be subjected to monsoon rainfall</i>)	Billion Litre	2	-	6.82	0.52
2.1.1.3	Water harvested from rain	Billion Litre	2	-	-	28.43
2.1.2	Demand Side					
2.1.2.1	Water Potential due to various interventions adopted	Billion Litre	2	-	67.71	-
3	Program based Performance Principle of "Benefits to the Community"					
3.1	Person days Generated					
3.1.1	Person days generated due to the project works	Number	1,141,218	557	1,207,276	316,921
3.1.2	Person days generated due to downstream livelihood and other incidental activities	Number	293,038	254,204	155	530,170
3.2	Additional Agriculture and Biomass Production (annual)					
3.2.1	Production achieved (due to improved availability of water and/or due to improved agricultural practices), over the baseline of the start of the project	Tons	-	432,450	8,405	160,088
3.3	Area stabilized					

Sr. No	Project Key Performance Indicators	Assured KPI Values for FY 2015-16		Cumulative and collective KPI values as reported by HUF till FY 2014-15 ³		Cumulative and collective KPI values as reported by HUF till FY 2015-16	
		Unit	Notes	Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)	Reasonable (ISAE 3000) & Type 1, Moderate (AA1000 AS)	Limited (ISAE 3000) & Type 1, High (AA1000 AS)	Reasonable (ISAE 3000) & Type 1, Moderate (AA1000 AS)
3.3.1	Area treated through soil and water conservation and command area developed due to water harvesting structures	Ha	-	-	19,659	11,199	31,845
3.3.2	Area stabilised (due to promotion of agriculture package of practices, micro irrigation, treated to reduce the demand for water, etc.)	Ha	-	27,972	1,025	71,384	1,025
3.3.3	Area subjected to water management	Ha	-	-	-	483	-
3.4	Behavioural Changes						483
3.4.1	Number of farmers who have adopted better agricultural techniques	Number	29,558	7,687	11,671	56,380	41,229
3.4.2	Number of farmers benefitted due to project work (against the KPI of Number of women/ landless SC/ST farmers benefitted due to project work of last year's reporting KPI)	Number	-	-	13,912	3,748	13,912
3.5	Household benefitted						3,748
3.5.1	No. of household benefitted due to project work	Number	22,821	15,482	-	-	22,821
3.5.2	Number of projects that have undertaken studies for estimating additionality in household income	Number	-	14	-	-	14
4	Sustainability outcomes						-
4.1	Agro climatic sensitive practices adopted in the project	Number	-	8	-	-	8
4.2	Whether the project has undertaken a SROI exercise	Number	4	-	-	-	-
5	Other Performance parameter						-

Sr. No	Project Key Performance Indicators	Assured KPI Values for FY 2015-16	Cumulative and collective KPI values as reported by HUF till FY 2014-15 ³		Cumulative and collective KPI values as reported by HUF till FY 2015-16	
			Unit	Notes	Limited (ISAE 3000) & Type 1, Moderate (AA1000 AS)	Reasonable (ISAE 3000) & Type 1, High (AA1000 AS)
5.1	Whether project that is funded by HUF and implemented by the PIA (and its other Partners solely or collectively with other funding organizations) has undergone Independent Assurance	Yes/No	-	Yes	-	-
5.4	Various items of sectors/CSR activities that are covered under amended Schedule VII (<i>as interpreted liberally</i>) of the Companies Act, where the PIA's CSR activities are reflected	Names of Items	1	-	-	-
Notes pertaining to assurance cycle 2015-16:						
Note#						
Description of Legends						
(a) All Projects, as mentioned in Appendix 1 are in line with the following items of Schedule VII of the Companies Act 2013, in conjunction with CSR Rules, notified by the Govt. of India:						
<ul style="list-style-type: none"> • Items # (ii) of amended Sch. VII – Promoting education and livelihood enhancement projects; • Item # (iv) of amended Sch. VII - Ensuring environmental sustainability, ecological balance; conservation of natural resources <input type="checkbox"/> Item # (x) of amended Sch. VII – Rural development projects 						
1						
2						
3						

³ <https://www.huf.co.in/DownloadpdfForm.aspx?id=TTMJJCZBBjBrPNPPu1KYS/Y50uShmGihLnZIsetuFBjsd6ldbOW2yiXKBDDKv5LH3nPU+SpAZpOSQqaySTI3wng=8url=vlp3Ch5Zls2dSe9i8kx+CFjMOZ7ah831Ym9FFMlBO+Up5dBJPJ/uqfK/1i/VpxxFP0eShd6LSRZtk4MbIT3XS0jgST66ww42QX4SR7vjMY=>

4	<p>For the assurance cycle 2015-16, SROI was undertaken by the following PIAs: FES, AKRSP -I, WOTR-I, SIED, Mitra (Nashik), SPESD and DSC</p> <p><input type="checkbox"/> Basis for data recording, reporting and documentation of performance against KPIs for all the Projects is carried out by PIAs in accordance with the SOPs. It has been informed by HUF that contextualization of the SOPs to include estimation methodologies wherever applicable and project specific details has been initiated by PIAs</p> <p>Co-funding organisations/ schemes in HUF Projects associated with respective PIAs have been enlisted below:</p> <ul style="list-style-type: none"> ▪ WOTR - Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) ▪ FES – MGNREGS; National Bank for Agriculture and Rural Development (NABARD) ▪ MYRADA - NABARD ▪ AKRSP – Axis Bank Foundation; CSR partner like Hazira LNG, Shell Foundation; Bharat Rural Livelihoods Foundation (BRLF); NABARD; United Phosphorus Limited (UPL); ▪ DHAN Foundation; Madurai- NABARD; Life Insurance Corporation of India, Insurance company; Banks like IDBI and Corporation Bank and other CSR partners like Bharat Petroleum Corporation Limited (BPCL). ▪ DSC – Gujarat Land Development Corporation (GLDC); Water Resources Department (WRD); MGNREGS; The Royal Bank of Scotland (RBS) Foundation; NABARD ▪ PRADAN - CFT(Dept. Panchayat & Rural Development, GoWB); Integrated Watershed Management Programme (IWMP), GoWB; Mahila Kisan, Sasaktikaran Parivojna (MKSP); Ministry of Rural Development (MoRD), HIVOS - Revitalising Rainfed Agriculture (RRA), WBPRD - Rural Development Department (Anadadhara Program); Agriculture Dept., GoWB (ATMA); ▪ SAMUHA- Local banks; SIED- KKS, Germany; ▪ MITTRA (Nasik) – NABARD; ▪ PANI- TATA Trust; ▪ SPS- Axis Bank Foundation; Azim Premji Philanthropic Initiatives; IWMP; MGNREGS-CFT Project; UNDP; <p>Olam did not have any co-funder for this year assurance cycle</p> <ul style="list-style-type: none"> ▪ MITTRA-Khamgaon BIRD-UP, Parmarth-Sumerpur and Orai, DHRUVA , DHAN-Puducherry did not have co-funders as these Projects are under RABHAT initiative of HUL ▪ Sahjeevan- Coastal Salinity Prevention Cell (CSPC) provides technical support to Sahjeevan but no co-funding is provided
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