

**GUIDANCE NOTE FOR BUSINESS RESPONSIBILITY & SUSTAINABILITY
REPORTING FORMAT**

I. GENERAL GUIDANCE

1. **Inter-operability of reporting framework-** Those listed entities which prepare and disclose sustainability reports (as part of annual report) based on internationally accepted reporting frameworks such as GRI, SASB, TCFD, Integrated Reporting, can cross-reference the disclosures made under such framework to the disclosures sought under the BRSR. Further, in case the data sought in the reporting format is already disclosed in the annual report, the listed entity can provide a cross-reference to the same.
Thus, an entity need not disclose the same information twice in the annual report. However, the entity should specifically mention the page number of the annual report or sustainability report where the information sought under the BRSR format is disclosed as part of the report prepared based on internationally accepted reporting framework.
2. **Consistency in reporting boundary-** The BRSR seeks disclosure of the reporting boundary i.e. whether the reporting is done for the entity on a stand-alone or consolidated basis (Reference: Question 13, Section A). Listed entities shall ensure consistency in reporting boundary across the report.
3. **Applicability-** Some of the disclosures sought under the BRSR may not be applicable to certain industries, say the service industry. In such cases, the entity can state that such disclosure is not applicable along-with reasons for the same.
4. The term "reporting period" refers to the financial year for which BRSR is being prepared.
5. The listed entity should endeavour to provide clear, complete and concise responses. The web-links to the relevant document may be provided, if available.
6. The information sought on complaints in the format are accompanied with a column of "Remarks" where entities can explain reasons for pending complaints (if any) or can give a brief on the nature of the complaints, wherever required
7. With regard to disclosures relating to gender, the format specifies male and female, however in case the entity has employed persons who have not disclosed gender or belong to any other gender, a separate column of "Other" may be added for such disclosures.
8. The term "Principles" refers to the Principles 1 to 9 as laid down in the National Guidelines for Responsible Business Conduct (available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf).

9. In addition to the disclosures sought under the format, the entity may disclose any other relevant sustainability related information at appropriate places.

Note: This guidance note has been prepared using references from the National Guidelines for Responsible Business Conduct (NGRBCs), GRI sustainability reporting standards and various laws issued by the Government.

II. SECTION A: GENERAL DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
14	Details of business activities	The details of business activities shall be in line those given in Form MGT-7 prescribed by MCA.
15	Products sold / services offered by the entity	<ol style="list-style-type: none"> 1. The entity shall disclose the top products manufactured or services provided by the listed entity that account for 90% of its turnover (in descending order) along-with the individual contribution of such products / services to the total turnover. 2. The National Industrial Classification (NIC) codes are available at the following link: http://mospi.nic.in/classification/national-industrial-classification/alphabetic-index-5digit.
18	Details of employees and workers	<ol style="list-style-type: none"> 1. The entity shall disclose the total number of employees and workers, along-with the associated break-up by gender (male / female) and into permanent / other than permanent. 2. The term "Employee" is defined under Sec 2(l) of the Industrial Relations Code, 2020 and means, any person (other than an apprentice engaged under the Apprentices Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union. Ref-http://egazette.nic.in/WriteReadData/2020/222118.pdf 3. The term "Worker" is defined under Sec 2(zr) of the Industrial Relations Code, 2020 and means any person (except an apprentice as defined under clause (aa) of section 2 of the Apprentices Act, 1961) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and includes working journalists as defined in clause (f) of section 2 of the Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 and sales promotion employees as defined in clause (d) of section 2 of the Sales Promotion Employees (Conditions of Service) Act, 1976, and for the purposes of any proceeding under this Code in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched or otherwise terminated in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or

		<p>retrenchment has led to that dispute, but does not include any such person —</p> <ol style="list-style-type: none"> (i) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or (ii) who is employed in the police service or as an officer or other employee of a prison; or (iii) who is employed mainly in a managerial or administrative capacity; or (iv) who is employed in a supervisory capacity drawing wages exceeding eighteen thousand rupees per month or an amount as may be notified by the Central Government from time to time. <p>Ref.- http://egazette.nic.in/WriteReadData/2020/222118.pdf</p> <ol style="list-style-type: none"> 4. The term “permanent employee or “permanent worker” refers to an employee or worker, employed for full-time or part-time work, for an indeterminate period. The term “other than permanent employee” or “other than permanent worker” refers to employees or workers who are employed for a fixed term that ends when a specific time period expires, or on completion of a specific task or an event such as the end of a project or return of a replaced employee. “Other than permanent” employees or workers could be employed directly by the entity or through third party contractors. 5. Differently abled employees / workers may be identified on the basis of the definition of “persons with disabilities” in The Rights of Persons with Disabilities Act, 2016 and rules made thereunder. 6. The entity should provide details as at the end of the reporting period; however, in case there is any significant change in number of employees / workers from the beginning to the end of the reporting period, the reasons for the same should be indicated.
19	Participation / inclusion / representation of women (including differently abled)	<ol style="list-style-type: none"> 1. Board of Directors or Board as defined under Sec 2(10) of the Companies Act 2013, in relation to a company, means the collective body of the directors of the company. 2. Key Management Personnel as defined under Sec 2(51) of the Companies Act 2013, in relation to a company, means— <ol style="list-style-type: none"> (i) the Chief Executive Officer or the managing director or the manager; (ii) the company secretary; (iii) the whole-time director; (iv) the Chief Financial Officer; and (v) such other officer as may be prescribed

		Reference- http://ebook.mca.gov.in/default.aspx
20	Turnover rate for permanent employees and workers	<ol style="list-style-type: none"> 1. Under this field, the entity shall disclose turnover rates for the specified categories. 2. The entity shall calculate the turnover rate for a financial year, for a particular category, based on the following formula: <i>(No. of persons who have left the employment of the entity in the FY *100) / Average no. of persons employed in the category</i> 3. Average number of persons employed in a category shall be calculated as (Persons employed in the category at the beginning of FY + Persons employed in the category at the end of FY) / 2. Further, persons leaving the employment of the entity shall include those who leave the entity voluntarily or due to dismissal, termination, retirement or death in service.
21	Holding / subsidiary / associate companies / joint ventures	<ol style="list-style-type: none"> 1. As defined under Sec 2(10) of the Companies Act 2013, "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company. Explanation—For the purpose of this clause— (a) the expression "significant influence" means control of at least twenty per cent of total voting power, or control of or participation in business decisions under an agreement; (b) the expression "joint venture" means a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement; 2. As defined under Sec 2 (46) of the Companies Act 2013, holding company", in relation to one or more other companies, means a company of which such companies are subsidiary companies; Explanation—For the purposes of this clause, the expression "company" includes any body corporate. 3. As defined under Sec 2(87) of the Companies Act 2013, subsidiary company or subsidiary, in relation to any other company (that is to say the holding company), means a company in which the holding company— (i) controls the composition of the Board of Directors; or

		<p>(ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:</p> <p>Explanation—For the purposes of this clause, —</p> <p>(a) a company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;</p> <p>(b) the composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;</p> <p>(c) the expression "company" includes any body corporate;</p> <p>(d) "layer" in relation to a holding company means its subsidiary or subsidiaries.</p> <p>Reference- http://ebook.mca.gov.in/default.aspx</p>
23	Grievance redressal mechanism for stakeholders	<ol style="list-style-type: none"> 1. Stakeholders are individuals or groups concerned or interested with or impacted by the activities of the businesses and vice-versa, now or in the future. Typically, stakeholders of a business include, but are not limited to, its investors, shareholders, employees and workers (and their families), customers, communities, value chain members and other business partners, regulators, civil society actors, and media. 2. Grievance Redressal Mechanism refers to a mechanism for any stakeholder individually or collectively to raise and resolve reasonable concerns affecting them without impeding access to other judicial or administrative remedies. The mechanism should be: <ul style="list-style-type: none"> • Transparent and unbiased governance structures • Accessible • Based on dialogue and mediation 3. An organization's value chain encompasses the full range of an organization's upstream and downstream activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization's own products or services, or (b) receive products or services from the organization.
24	Overview of the entity's material responsible	<ol style="list-style-type: none"> 1. Sustainability as per National Guidelines on Responsible Business Conduct is defined as the outcome achieved by balancing the social, environmental and economic impacts of

	<p>business conduct and sustainability issues</p>	<p>business. It is the process that ensures that business goals are pursued without compromising any of the three elements.</p> <p>2. Under this section, the entity shall disclose the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to its business, along-with the following:</p> <ul style="list-style-type: none"> • Classify the risk / opportunity as environment or social and provide its description. For instance, risk arising from climate change can include impact on operations, worker health, demand for products or services etc. Climate change opportunities can include cost savings through resource efficiency, development of new products and services, access to new markets etc. • Rationale for identifying the risk, which may include a description of the impact associated with the risk or opportunity. • In case of identified risks, approach to mitigate or adapt to the risk. • Indicate the positive and negative impact of such risk or opportunity on the financials of the company. The company shall make qualitative disclosures in this regard and should not include any forward looking quantitative information. However, in case of previous years, impact can be disclosed in quantitative terms. The entity may consider impact on parameters such as demand for products & services/ capital or operational costs/, investment opportunities etc.
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III. SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
5, 6	Specific commitments, goals and targets set by the entity along-with performance, if any	<p>1. Under this field, the entity may disclose if it has any specific commitment, goal or target against any of the principles. Such disclosures may include the following:</p> <ul style="list-style-type: none"> • Baseline and context for goals and targets • Entities covered such as subsidiaries / associates / joint ventures / value chain partners • Expected result or outcome, in quantitative or qualitative terms • Expected timeline for achieving each goal and target • Whether goals and targets are mandatory (based on legislation) or voluntary. If they are mandatory, the organization should list the relevant legislation. <p>2. The entity shall state the performance achieved against each goal or target. Any change in goals with regard to timelines, partial achievement of a goal or delay in achievement should also be specifically indicated, and where possible, with reasons.</p> <p>3. The entity need not strictly follow the tabular format for this disclosure. The issues for each principle can be covered in a running format.</p>
7.	Statement by director responsible for the report for to highlight ESG issues	<p>1. The listed entity shall include a statement from the director who is responsible for preparation of the report, highlighting the relevance of sustainability to the organization. Such statement can include the following:</p> <ul style="list-style-type: none"> • The overall vision and strategy of the organization for the short-term, medium-term, and long-term, with respect to managing the significant environmental and social impacts that the organization causes, contributes to, or that are directly linked to its activities, products or services • Strategic priorities and key topics for the short and medium-term with respect to sustainability • Broader trends influencing the sustainability priorities of the entity

		<ul style="list-style-type: none"> • Key events, achievements, and failures during the reporting period • Views on performance with respect to targets • Outlook on the organization’s main challenges and targets • Any other items pertaining to the organization’s strategic approach <p>2. The listed entity can place this disclosure at the beginning of the report or under Section B.</p>
8.	Highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	<p>1. For the policies disclosed at Question 1 of Section B, the entity shall disclose the highest executive authority in the organization who is responsible for their implementation and highest authority responsible for oversight. Such authority could be a director of the board, committee of the board, senior management personnel or a committee of employees.</p> <p>2. In case a committee is the highest authority, then the composition of the committee shall be disclosed, including the following: name of individuals, designation and in case of director, DIN and category (Chair / ED / NED / ID).</p> <p>3. In case an individual is the highest authority, the name, designation and in case of director, DIN and category (Chair / ED / NED / ID) shall be disclosed.</p> <p>4. In case, different authorities are responsible for the implementation of different policies, the same may be indicated.</p>
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No)	<p>1. The entity shall indicate ‘Yes’ if it has a specified Committee of the Board or a director of the Board of the entity who is responsible for decision making on sustainability related issues.</p> <p>2. In case a Committee of the Board is responsible, its composition shall be disclosed, including the following: name of individual, designation and in case of director, DIN and category (Chair / ED / NED / ID). In case a director is responsible, DIN and category (Chair / ED / NED / ID) shall be disclosed.</p> <p>3. In case the response to this question is the same as that to question 8, the entity need not repeat its response and can cross-refer to the same.</p>

IV. SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
2	Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount	Under this field, the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website.
4	Details of anti-corruption or anti-bribery policy	The disclosure on the anti-corruption or anti-bribery policy may include the following: <ul style="list-style-type: none"> • Risk assessment procedures and internal controls • Mechanism to deal with complaints on bribery / corruption • Coverage of trainings on anti-corruption issues
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
2	Processes to avoid/ manage conflict of interests involving members of the Board/ KMPs	<ol style="list-style-type: none"> 1. Conflict of interest refers to a situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests. 2. The entity shall disclose whether there are processes to ensure that conflict of interests involving members of the Board/ KMPs are avoided or managed along-with details of such processes.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
2.	Sustainable sourcing	<ol style="list-style-type: none"> 1. "Sustainable Sourcing" essentially refers the integration of social, ethical and environmental performance factors into the process of selecting suppliers. 2. Under this field, the entity shall indicate what proportion of its inputs (by quantity or value – please specify) are sourced from suppliers who are either covered by the company's sustainable sourcing programmes and/or are certified to be compliant with social and environmental standards such as SA 8000, ISO 14001, OHSAS 18001 or relevant labels like Rainforest Alliance, Rugmark, RSPO etc.
3.	Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life	<ol style="list-style-type: none"> 1. Reclaiming refers to collecting products and their packaging materials at the end of their useful lives, for reusing, or recycling or safe disposal. Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization, by a third-party contractor. 2. Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products are prepared to be put to use for the same purpose for which they were conceived. 3. Recycling refers to reprocessing of products or components of products, to make new materials. 4. Disposal refers to any operation which is not recovery. Further, safe disposal excludes uncontrolled waste disposal such as open burning and dumping.
4.	Extended Producer Responsibility (EPR) plan	<p>"Extended Producer Responsibility" means the responsibility of a producer for the environmentally sound management of the product until the end of its life. The Uniform Framework for Extended Producers Responsibility issued by the Ministry of Environment, Forest and Climate Change places responsibility on producers, importers and brand owners to establish a system for collecting back the plastic waste generated due to their products and submit a plan for such collection with the relevant Pollution Control Board(s) (details available at http://moef.gov.in/guideline-document-uniform-framework-for-extended-producers-responsibility-under-plastic-waste-management-rules-2016/).</p>

Leadership Indicators		
1.	Life cycle assessment	<p>1. Product Life Cycle refers to all the stages of a product from extraction or acquisition of raw materials through manufacturing and processing, distribution and transportation, use and reuse, recycling and disposal. In the case of services, it refers to all activities and processes from the design to delivery.</p> <p>2. Life cycle assessment is an analytical procedure that involves assessment of the potential environment or social impacts of a product or service, throughout its life cycle.</p> <p>3. Boundary of LCA refers to the scope for which the assessment was conducted. For example, in the case of products, the boundary of LCA could be the following:</p> <ul style="list-style-type: none"> • Cradle-to-grave is the full Life Cycle Assessment from resource extraction ('cradle') to use phase and disposal phase ('grave'). • Cradle-to-cradle is a specific kind of cradle-to-grave assessment, where the end-of-life disposal step for the product is a recycling process. • Cradle-to-gate is an assessment of a partial product life cycle from resource extraction (cradle) to the factory gate (i.e., before it is transported to the consumer).
4.	Recycled or reused input material as percentage of total input material	<p>For each category of input material, the percentage of re-used and recycled input material may be calculated as ((total recycled + re-used input material used)*100) divided by (total input material used to manufacture the entity's products or to provide services). The entity may use the total weight or the total volume of materials, for calculating this field.</p>
6.	Reclaimed products and their packaging materials (as percentage of products sold) for each product category.	<p>The entity shall calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula:</p> <p style="text-align: center;"><i>Percentage of reclaimed products and their packaging materials = (Products and their packaging materials reclaimed within the reporting period) / (Products sold within the reporting period)</i></p>

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Measures for well-being of employees and workers	In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.
3	Accessibility of workplaces	Accessibility refers to physical accessibility such as wheelchair ramps, braille signage and accessible restrooms, and digital accessibility, where information and communication technology is accessible to all and/or compatible with assistive technology devices.
5	Return to work and Retention rates of permanent employees / workers that took parental leave	<ol style="list-style-type: none"> 1. Parental leave refers to maternity and paternity leave. 2. The entity shall use the following formulas to calculate return to work rate, for each category of employee (male / female / others): (Total number of employees that did return to work after parental leave in the reporting period * 100)/ (Total number of employees due to return to work after taking parental leave in the reporting period) = Return to work rate 3. Retention rate determines who returned to work after parental leave ended and were still employed 12 months later. It shall be calculated using the following formula: (Total number of employees retained 12 months after returning to work following a period of parental leave * 100)/ (Total number of employees returning from parental leave in the prior reporting period)
8	Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation	<ol style="list-style-type: none"> 1. Training on health and safety can include general training on health and safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health. 2. Training programs on skill upgradation can include both internal training courses and funding support for external training or education.
9	Details of performance and career development review	Regular performance and career development review refers to review based on criteria known

	imparted to employees and workers	to the employee / worker and his or her superior. Such a review is undertaken with the knowledge of the employee.
10	Health and safety management system	<ol style="list-style-type: none"> 1. Occupational health and safety risk refers to the combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure. An occupational health and safety system is a systematic approach to manage such risks. 2. The listed entity shall disclose the processes used to identify work-related hazards and assess risks on a routine and non-routine basis. Work-related hazards refer to a source or situation with the potential to cause injury or ill health.
11	Details of safety related incidents	<ol style="list-style-type: none"> 1. The listed entity shall calculate the Lost Time Injury Frequency Rate (LTIFR) as follows: $\frac{\text{(No. of lost time injuries in FY} \times 1,000,000)}{\text{(Total hours worked by all staff in same FY)}}$ 2. Lost time is an indicator of the loss of productivity for an organization as a result of a work-related injury or ill-health. Work related injury and ill-health arise from exposure to hazards at work and are directly related to performance of work-related tasks. 3. Recordable work-related injury or ill-health results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. Under this disclosure, the listed entity shall disclose the total number of employees / workers affected by work-related injuries or ill-health, across all incidents during the reporting period and the prior year. In case the same employee or worker is injured multiple times, say thrice, in separate incidents, the same shall be reported as 3. 4. The entity shall report the report the number of fatalities of employees / workers during the reporting period and the prior year, as a result of work-related injury.

		5. High consequence work-related injury or ill-health results in an injury from which the employee / worker cannot or is not expected to recover fully to the previous health status. This disclosure excludes fatalities.
12	Measures taken by the entity to ensure a safe and healthy work place	1. Under this disclosure, the entity shall report the measures taken to prevent or mitigate significant negative health and safety impacts that are directly linked to its operations, products or services. Also indicate whether these measures are taken for a specific set of activities, employees / workers or facilities of the entity.

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
3	Rehabilitation and suitable employment of employees / workers	<p>1. Of the employees / workers having suffered high consequence injuries / ill-health, the listed entity shall disclose the number of employees/ workers rehabilitated or placed in suitable employment during the reporting period. This disclosure can also include family members of the affected employees / workers, who have been placed in suitable employment.</p> <p>2. 'Rehabilitation' refers to a process aimed at enabling persons with disabilities to attain and maintain optimal, physical, sensory, intellectual, psychological environmental or social function levels.</p>

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Process for identification of key stakeholders	Under this field, the entity shall disclose the basis for determining stakeholders and determining the groups with whom to engage or not to engage.
2	Key stakeholder groups	<p>1. The listed entity shall specify the channels of through which stakeholders can access relevant information and if applicable, whether such information is available in regional / local languages.</p> <p>2. Vulnerable and Marginalized Groups refers to group of individuals who are unable to realize their rights or enjoy opportunities due to adverse physical, mental, social, economic, cultural, political, geographic or health circumstances. These groups in India can be identified on the basis, <i>inter alia</i>, of the following:</p> <ul style="list-style-type: none"> • Gender and transgender (women, girls et al.) • Age (children, elderly et al.) • Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, et al.) • Occupation (displaced, landless small / marginal farmers, migrant workers, et al.) • Persons with disability • Political or religious beliefs <p>(Reference: National Guidelines for Responsible Business Conduct, available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf)</p>
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
2	Using stakeholder consultation to support the identification and management of environmental, and social topics.	The entity can indicate if stakeholder engagement is used to support the identification and management of environmental, and social topics. If so, the entity can disclose the key concerns that have been raised through stakeholder engagement and how the organization has responded to this concern, including through changes or modifications in its policies or in its activities.

		For each concern, the entity should mention the stakeholder group that raised the concern.
3	Details of instances of engagement with and actions taken to address the concerns of vulnerable/marginalized groups.	The entity can disclose the key concerns that have been raised through engagement with vulnerable/marginalized groups and how the organization has responded to this concern, including through changes or modifications in its policies or in its activities.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Training on human rights issues and policies	Training programs on human rights issues and policies for employees and workers could include aspects of human rights that are relevant to operations, including the applicability of the human rights policies or procedures to the work done by employees / workers.
3	Details of remuneration/ salary/ wages (including differently abled)	<p>1. Remuneration: As per Sec. 2(78) of Companies Act 2013, Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-Tax Act, 1961 (43 of 1961). Reference: http://ebook.mca.gov.in/default.aspx</p> <p>2. Salary: As per the Income Tax Act, 1961, salary includes:</p> <ol style="list-style-type: none"> i. wages ii. any annuity or pension iii. any gratuity iv. any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages v. any advance of salary vi. the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under Rule 6 of Part `A' of the Fourth Schedule; and vii. the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of Rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof <p>Ref- https://www.incometaxindia.gov.in/Acts/Income-tax%20Act,%201961/1968/10212000002035669.htm</p> <p>3. Wages: As per Sec 2(y) of the Code on Wages, 2019, Wages means all remuneration</p>

		<p>whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes:</p> <ol style="list-style-type: none"> i. basic pay ii. dearness allowance iii. retaining allowance, if any, <p>but does not include</p> <ol style="list-style-type: none"> a. any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment b. the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government c. any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon d. any conveyance allowance or the value of any travelling concession e. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment f. house rent allowance g. remuneration payable under any award or settlement between the parties or order of a court or Tribunal h. any overtime allowances i. any commission payable to the employee j. any gratuity payable on the termination of employment k. any retrenchment compensation or other retirement benefit payable to the employee or any ex gratia payment made to him on the termination of employment <p>Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of the all remuneration calculated under this clause, the</p>
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		<p>amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause</p> <p>Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.</p> <p>Explanation: Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages payable to him, shall be deemed to form part of the wages of such employee</p> <p>Ref- https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf</p>
6	<p>Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues</p>	<ol style="list-style-type: none"> 1. 'Sexual Harassment' includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely: <ol style="list-style-type: none"> i. physical contact and advances ii. a demand or request for sexual favours iii. making sexually coloured remarks iv. showing pornography v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature 2. 'Discrimination' refers to unjust or prejudicial treatment of people, especially on the grounds of, but not limited to, caste, creed, sex, race, ethnicity, age, colour, religion, disability, socio-economic status or sexual orientation. 3. As per Sec 2(ii) of the Child Labour (Prohibition & Regulation) Act, 1986 (as amended), 'Child' means a person who has not completed is 14th year of age. It prohibits the employment of adolescents in the age group of 14 to 18 years in hazardous occupations and processes and regulates their working conditions where they are not prohibited. <p>Ref- https://labour.gov.in/sites/default/files/act_3.pdf and</p>

		<p>https://labour.gov.in/whatsnew/child-labour-prohibition-and-regulation-amendment-act-2016</p> <p>4. 'Forced Labour' or 'Involuntary Labour' refers to all work or service that is extracted under the menace of penalty. It also includes terms such as, bonded labour and modern slavery. It also includes any labour for which the worker receives less than the government-stipulated minimum wage.</p>
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PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1.	Details of total energy consumption and energy intensity	<p>1. The entity shall report the total electricity consumed, fuel consumed and energy consumed from other sources during the reporting period, as applicable. Entities may also specify the other sources, in case the same are significant.</p> <p>2. Energy can be purchased from sources external to the organization or produced by the organization itself (self-generated). If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted only once.</p> <p>3. The above data shall be reported in terms of Joules or multiples such as Giga Joules. Entities should consistently apply conversion factors, for converting fuel consumption into Joules, for the data disclosed. In case, different standards and methodologies are used, the same should be disclosed. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.</p> <p>4. Energy intensity per rupee of turnover shall be calculated as the total energy consumed divided by the total turnover in rupees.</p> <p>5. Apart from turnover, entities may on a voluntary basis, provide energy intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m² floor space); • number of full-time employees
2.	PAT scheme of the Government of India	<p>Perform Achieve and Trade (PAT) scheme ("Scheme") has been launched by Bureau of Energy Efficiency under the National Mission for Enhanced Energy Efficiency (NMEEE) [details available at the following link: https://beeindia.gov.in/content/pat-3]. Under the Scheme, certain sites / facilities are identified as</p>

		designated consumers and targets are set for such entities in related to the energy consumption.
3.	Details of total water withdrawn, consumed and water intensity ratio	<p>1. The entity shall report the total water withdrawn for any use, along-with a break-up of its source into the following:</p> <ul style="list-style-type: none"> • Surface water- refers to water that occurs naturally on the Earth’s surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams • Ground water – refers to water that is being held in, and that can be recovered from, an underground formation • Third party water – refers to municipal water and other private suppliers of water • Sea-water / desalinated water – refers to water in a sea or ocean • Other sources - Entities may specify the other sources, in case the same are significant. <p>2. The entity shall report the total water consumption. Total water consumption is a measure of water used by an organization, that it is no longer available for use by the ecosystem or local community, such as water that has been withdrawn and incorporated into products or has evaporated or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period. If the entity cannot directly measure its water consumption, it may calculate this using the following formula: Total water consumption = Total water withdrawal – total water discharge.</p> <p>3. Water intensity per rupee of turnover shall be calculated as the total water consumed divided by the total turnover in rupees.</p> <p>4. Apart from turnover, entities may on a voluntary basis, provide water intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m2 floor space); • number of full-time employees

		5. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
4.	Zero Liquid Discharge policy	A zero liquid discharge system involves using advanced waste-water treatment technologies to recycle, recover and then re-use the treated waste-water; towards ensuring that there is not discharge of the waste-water to the environment.
5.	Disclosure of air emissions	Entities should disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
6.	Details of Scope 1 and Scope 2 greenhouse gas (GHG) emissions and GHG intensity	<ol style="list-style-type: none"> 1. The term 'green-house gas' covers the following gases: <ul style="list-style-type: none"> • Carbon dioxide (CO₂) • Methane (CH₄) • Nitrous oxide (N₂O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF₆) • Nitrogen trifluoride (NF₃) 2. Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere. Further, any emissions that are not physically controlled but result from intentional or unintentional releases of GHGs, such as equipment leakages, methane emissions (eg: from coal mines), shall also be included in the calculations. 3. Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the entity. 4. Entities may, on a voluntary basis, provide a break-up of the Scope 1 and Scope 2 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃. 5. The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 1 and Scope 2 GHG emissions.

		<p>6. The unit for the disclosures shall be metric tonnes of CO₂ equivalent. Further, entities should disclose the standards, methodologies, assumptions and/or calculation tools used, including sources of the global warming potential (GWP) rates and emission factors used.</p> <p>7. Scope 1 and Scope 2 emission intensity per rupee of turnover shall be calculated as the total Scope 1 and Scope 2 emissions generated divided by the total turnover in rupees.</p> <p>8. Apart from turnover, entities may on a voluntary basis, provide Scope 1 and Scope 2 GHG emission intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m² floor space); • number of full-time employees
8.	Details of waste generated, recycled & re-used and disposed off	<p>1. The entity shall report the total waste generated in its activities, with a break-up as per the categories specified in various Waste Management Rules issued by the Ministry of Environment, Forests & Climate Change.</p> <p>2. For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction and demolition waste, battery waste, radio-active waste, other hazardous and other non-hazardous waste), the entity shall report the waste that is recovered through recycling, preparing for re-use or through other recovery operations. Guidance on these terms is given below:</p> <ul style="list-style-type: none"> • Waste may be recovered through any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Preparation for re-use and recycling are examples of recovery operations. • Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived.

		<ul style="list-style-type: none"> Recycling refers to reprocessing of products or components of products that have become waste, to make new materials. <p>3. For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction and demolition waste, battery waste, radio-active waste, other hazardous and other non-hazardous waste), the entity shall disclose the waste that is disposed with the break-up of the disposal method, as follows:</p> <ul style="list-style-type: none"> Waste that is incinerated – incinerations refers to controlled burning of waste at high temperatures Waste that is sent to a landfill - landfilling refers to depositing of waste in sanitary landfills, and excludes uncontrolled waste disposal such as open burning and dumping Other disposal operations: Entities may specify the other disposal operations used, in case the same are significant. <p>4. Entities should disclose any contextual information necessary to understand the data, such as any standards, methodologies, assumptions and/or calculation tools used.</p>
9.	Description of waste management practices	<p>1. Under this field, the entity may consider including a description of the activities that lead to significant waste-related impact and the actions taken to manage the impact from such waste. Such actions could include the following:</p> <ul style="list-style-type: none"> Improving materials selection and product design Using recycled, re-used or renewable materials Substituting inputs that have hazardous characteristics with inputs that are non-hazardous <p>2. If the waste generated by the organization in its own activities is managed by a third party, the entity may consider including a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p>
11	Details of Environmental Impact Assessments (EIA)	This disclosure shall be made, if the entity has undertaken EIA in compliance with applicable environmental laws.
Leadership Indicators		

1.	Break-up of the total energy consumed from renewable and non-renewable sources	<ol style="list-style-type: none"> 1. Under this field, the entity shall provide a break-up of electricity, fuel and other energy consumption (Refer: P6, Essential Question 1), from renewable and non-renewable sources. 2. Non-renewable energy sources are those that cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes. These include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); coal; and nuclear power. 3. Renewable energy sources are those that can be replenished in a short time through ecological cycles or agricultural processes. Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.
2.	Details of water discharged	<ol style="list-style-type: none"> 1. The entity shall report the total water discharged i.e. the total effluents, water released (unused or after use) for which the organization has no further use, along-with a break-up by destination (to surface water, groundwater, seawater, sent to third parties or others – refer the guidance at Question 3 of Essential indicators under P6) and by level of treatment. 2. The organization can break down its water discharge by the following treatment levels: <ul style="list-style-type: none"> • Primary treatment, which aims to remove solid substances that settle or float on the water surface; • Secondary treatment, which aims to remove substances and materials that have remained in the water, or are dissolved or suspended in it; • Tertiary treatment, which aims to upgrade water to a higher level of quality before it is discharged. It includes processes that remove, for example, heavy metals, nitrogen, and phosphorus. <p>In case an organization withdraws and discharges water of good quality that does not require treatment, the same can be explained.</p> 3. Entities should also disclose any contextual information necessary to understand how the data

		has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
3.	Details of water withdrawn, consumed and discharged in areas of water stress	<ol style="list-style-type: none"> 1. Areas of water stress are those where there is inability to meet the human and ecological demand for water. It can refer to the availability, quality, or accessibility of water. Further, areas classified as "over-exploited" or "critical" by the Central Groundwater Board, shall fall under area of water stress (Reference: http://cgwb.gov.in/gwresource.html). 2. The entity may also refer to the guidance at Question 3 of Essential indicators and Question 2 of Leadership Indicators under P6.
4.	Scope 3 emissions	<ol style="list-style-type: none"> 1. Scope 3 emissions are indirect GHG emissions (not included in energy indirect (Scope 2) GHG emissions) that occur outside of the organization, including both upstream and downstream emissions. 2. Upstream categories can include purchased goods and services, capital goods, upstream transportation and distribution, business travel, etc. Downstream categories can include downstream transportation and distribution, processing of sold products, end-of-life treatment of sold products etc. 3. Entities may, on a voluntary basis, provide a break-up of the Scope 3 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃. 4. The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 3 GHG emissions. 5. The unit for the disclosures shall be metric tonnes of CO₂ equivalent. Entities should consistently apply global warming potential (GWP) rates and emission factors used for the data disclosed and also disclose the source of the rates / factors. Further, entities should disclose the standards, methodologies, assumptions and/or calculation tools used, including sources of the global warming potential (GWP) rates and emission factors used. 9. Scope 3 emission intensity per rupee of turnover shall be calculated as the total Scope 3 emissions generated divided by the total turnover in rupees.

		<p>10. Apart from turnover, entities may on a voluntary basis, provide Scope 3 GHG emission intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m2 floor space); • number of full-time employees
5.	Impact on bio-diversity	<p>1. Under this field, for the ecologically sensitive areas reported by the entity at Question 10 of Essential indicators under Principle 6, the entity can report any impact of its operations that could adversely affect the integrity of such an area, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained.</p>

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of public policy positions advocated by the entity	<ol style="list-style-type: none"> 1. The listed shall disclose issues that are the focus of its participation in public policy development. 2. Further, the entity shall provide the details of methods resorted to in each case including affiliation with other similar business entities by forming coalitions, representing through trade chambers, social marketing, etc. 3. The entity shall select Yes or No, as the case may be, for the availability of information on each public policy advocated in public domain. 4. Select the appropriate frequency of Board review, such as: <ul style="list-style-type: none"> • Quarterly • Half-yearly • Annually • Others, please specify 5. Also provide the link of the document containing details of such public policy position advocated in the public domain, if available.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of Social Impact Assessments (SIA)	This disclosure shall be made, if the entity has undertaken SIA in compliance with laws such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.
3	Describe the mechanisms to receive grievances of the local community	Local communities are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations. The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.
4	Percentage of inputs directly sourced from MSMEs / small producers	<ol style="list-style-type: none"> 1. Small producers mean those where the owner herself or himself is a worker and includes informal and/or producers such as self-help groups and home-based workers as well as producer-owned entities such as cooperatives, producer companies. 2. MSME is defined by Ministry of MSME as: <ul style="list-style-type: none"> • Micro: Investment in Plant and Machinery or Equipment not more than Rs.1 crore and Annual Turnover not more than Rs. 5 crore • Small: Investment in Plant and Machinery or Equipment not more than Rs.10 crore and Annual Turnover not more than Rs. 50 crore • Medium: Investment in Plant and Machinery or Equipment not more than Rs.50 crore and Annual Turnover not more than Rs. 250 crore
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
2	CSR projects undertaken in aspirational districts	As per the 'Transformation of Aspirational Districts' programme of the Government, a list of districts has been identified for quick and effective transformation. For additional details, refer to the following link: https://niti.gov.in/about-aspirational-districts-programme

4	Details of the benefits derived and shared from the intellectual properties owned or acquired by your company based on traditional knowledge shared	<p>Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, mention Yes / No for Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such IPRs are shared on the lines of Access to Biological Resources and Associated Knowledge and Benefits Sharing Regulations, 2014.</p> <p>Intellectual Properties Intellectual property refers to creations of the mind: such as inventions, literary, musical and artistic works, and symbols, names, images and designs used in commerce, for which the IP owners are granted certain exclusive rights under the corresponding national IP laws. Common types of IP include patents (inventions), copyrights, trademarks, industrial designs, software, geographic indications and trade secrets, etc.</p> <p>Traditional Knowledge refers to any indigenous, technical, ecological, scientific, medical or cultural knowledge which is not necessarily documented but is in use by or generally known to communities. Typical examples include antiseptic properties of neem, turmeric, etc.</p> <p>Briefly outline the basis for calculating the benefits shared by the company with the "owners" of such traditional knowledge.</p>
6	Details of beneficiaries of CSR Projects	<p>For each CSR Project undertaken by the company, enter:</p> <ul style="list-style-type: none"> (a) total number of beneficiaries, (b) percentage of such beneficiaries belonging to vulnerable and marginalised groups

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
4	Details of instances of product recalls on account of safety issues	A product recall is the process of retrieving defective and/or potentially unsafe goods from consumers. In this regard, mention the number of instances and reasons for voluntary or forced recall of products of the entity.
Leadership Indicators		
1	Channels / platforms where information on goods and services of the business can be accessed.	Describe the Channels / platforms where information on goods and services of the business can be accessed. For Example, websites of the company, Mobile Apps, Help Desks, Call Centres, etc. Also, provide the link of the document containing such information if available in the public domain.