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## DRAFT INDIAN STANDARD IN WIDE CIRCULATION

Reference: MSD 10/T- 22 Date: 18 October 2024

**TECHNICAL COMMITTEE: Social Responsibility, MSD 10** 

To,

All concerned

Dear Madam/Sir,

The following document has been prepared by the Social Responsibility Sectional Committee, MSD 10. Please <u>click</u> here to view the document.

Document Number: MSD 10 (26539) WC

Title of the document: Sustainability Reporting and Disclosure Requirements Part 1 Glossary and

**Acronyms** 

**Document Type: New Indian Standard** 

This document has following salient features which may require specific attention for your valuable comments:

1) This document specifies terms and definitions relating to the sustainability reporting and ESG disclosure and related topics. These terms and definitions are meant to be a common reference for organization and practitioners – including consultants, auditors as well as and financers educational institutions teaching sustainability related topics. This document meant to be a reference for governmental and inter-governmental bodies, trade associations and association bodies, regulatory and professional society. This document also specifies terms and definitions used in regulations and other legal requirements relating to the sustainability reporting and ESG disclosure. All the requirements of this Indian Standard are generic and are intended to be applicable to any organization, regardless of its type or size, or the products and services it provides. NOTE: This document is complementary and interoperable with existing voluntary and regulatory frameworks.

Please examine the document and share your comments regarding further improvement in the document.

## Last date for sharing the comments is: 17 December 2024

The comments should be shared in the prescribed template through this portal only; and the comments so received shall be taken up by the Sectional Committee for necessary action. For any other query, please write an email at msd@bis.gov.in to the undersigned at Bureau of Indian Standard, Manak Bhawan, 9, Bahadur Shah Zafar Marg, New Delhi.

In case no comments are received, we would presume your approval of the documents. However, in case we receive any comments on the document, the same shall be put up to the Sectional Committee for necessary action.

Thanking You,

Yours faithfully, (ANUJ SWARUP BHATNAGAR) Head (Management and Systems Department) Email: msd@bis.gov.in

## व्यापक परिचालन में मसौदा(दे)

हमारा सन्दर्भ : MSD 10/T- 22 दिनांक : 18-10-2024

तकनीकी समिति: Social Responsibility Sectional Committee, MSD 10

प्राप्तकर्ता: रूचि रखने वाले सभी निकाय

महोदय/या,

निम्नलिखित मसौदा तैयार किया गया है:

प्रलेख संख्या: MSD 10 (26539) WC

शीर्षक:

कृपया इस/इन मानक(को)/संसोधन(नो) के मसौदे(दो) का अवलोकन करें और अपनी सम्मतियाँ यह बताते हुए भेजें कि यदि ये मानक(को) के संशोधन(नो) के रूप में प्रकाशित हो तो इन पर अमल करने में आपके व्यवसाय अथवा कारोबार में क्या कठिनाइयां आ सकती हैं।

सम्मत्तियाँ भेजने की अंतिम तिथि: 17 December 2024

सम्मतियाँ, यदि कोई हों तो, कृपया यहाँ क्लिक करके ऑनलाइन पोर्टल के माध्यम से ऊपर दी गयी अंतिम तिथि तक दर्ज कराएं।

यह/ये प्रलेख भारतीय मानक ब्यूरो की वेबसाइट www.bis.gov.in पर भी उपलब्ध है/हैं।

धन्यवाद।

भवदीय/भवदिया.

विभाग प्रमुख का नाम : ANUJ SWARUP BHATNAGAR

(Management and Systems Department)

ई-मेल: msd@bis.gov.in