

<i>P-Draft</i>

Social Responsibility Sectional Committee, MSD 10

Draft Indian Standard Sustainability Reporting and Disclosure Requirements — Part 1 – General Requirements

Foreword

This Indian Standard was adopted by the Bureau of Indian Standards, after the draft finalized by the Social Responsibility Sectional Committee had been approved by the Management and Systems Division Council. This standard specifies the requirements for Sustainability Reporting and Disclosures.

This standard provides guidance on various aspects of Sustainability Reporting, especially covering topics concerned with the title of the standard. This is the first time such standards have been attempted by any organization in the country.

This standard (Part 1) is a part of IS _____ under the general title ‘Sustainability Reporting and Disclosure Requirement’. Other parts in this series are:

Part 2	General disclosures
Part 3	Glossary and acronyms
Part 4	Climate change and pollution
Part 5	Water and marine resources
Part 6	Biodiversity and ecosystems
Part 7	Resource use and circular economy
Part 8	Own workforce
Part 9	Stakeholders engagements
Part 10	Worker in the value chain
Part 11	Affected communities
Part 12	Consumers and end-users
Part 13	Business conduct
Part 14	Governance and internal controls
Part 15	Performance indicators and impact assessment for SDGs

The Bureau of Indian Standards (BIS) with the sole directive to formulate National Standards to assess and certify products, systems and services in the country, undertook the responsibility to devise Indian Standard on ‘Sustainability Reporting and Disclosures’. BIS further realized the need to make criteria based standards for Sustainability Reporting and Disclosures, which will act as strengthened framework for organizations to report their disclosures on ESG across environment, social and governance issues.

The composition of the Committee responsible for the formulation of this standard is given in Annex

Introduction

0.1 The United Nations Sustainable Development Goals (UN SDGs)

The UN SDGs comprise 17 integrated and indivisible goals grounded in human rights, set across five dimensions (people, prosperity, planet, partnership, and peace) and comprise 169 targets. The SDGs recognize that action in one area will impact others, and that development must balance social, economic, and environmental sustainability. The UN SDGs were adopted by all 193 UN Members in 2015 as a universal call to action to end poverty, protect the planet, and to ensure that by 2030 all people enjoy peace and prosperity.

The UN SDGs are:

- 1) End poverty in all its forms everywhere.
- 2) End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- 3) Ensure healthy lives and promote well-being for all at all ages.
- 4) Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- 5) Achieve gender equality and empower all women and girls.
- 6) Ensure availability and sustainable management of water and sanitation for all.
- 7) Ensure access to affordable, reliable, sustainable and modern energy for all.
- 8) Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- 9) Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.
- 10) Reduce inequality within and among countries.
- 11) Make cities and human settlements inclusive, safe, resilient and sustainable.
- 12) Ensure sustainable consumption and production patterns.
- 13) Take urgent action to combat climate change and its impacts.
- 14) Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
- 15) Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
- 16) Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
- 17) Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

These sustainability reporting standards shall specify the information that organizations are to disclose information regarding social matters, including the principal actual or potential adverse impacts connected with the organization's value chain, including its own operations, its products and services, its business relationships and its supply chain, any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts; and the principal risks to the organization related to sustainability matters, including the organization's principal dependencies on such matters, and how the organization manages those risks.

0.2 ESG

ESG – Environment, Social and Governance – is a strategic and operational framework which assist the organizations of any size and type that wishes to implement and report on its commitment to augment sustainable development, social justice and good governance. The ESG involves reporting of financial and non-financial, material impacts by the organizations – both affecting the organization and affected by the organization. ESG also involves, apart from reporting, focus on community, environment, culture and organization's activities.

ESGs perspective necessitates a whole gamut of standards for non-financial reporting by the organizations, which demonstrates their ESG related progress or compliance with ESG related disclosure requirements. Organizations shall disclose material information on the disclosure requirements of ESG disclosure requirements as this will allow the users of disclosure statements to understand developments in relation to the organizations' material impacts, risk and opportunities.

ESG draws on UN Sustainable Development Goals and can be considered as connected to UN SDGs. ESG covers:

- i) E - stands for environment and contains information and disclosure related to climate mitigation and adaptation, energy efficiencies, carbon footprints, greenhouse gas emissions, deforestation, biodiversity, climate change and pollution mitigation, resource utilization, waste management and water usage.
- ii) S – stands for social and contains information and disclosure related to internal and external labour standards, including wages and pay equity, benefits, workplace and board diversity, racial equity, and social justice, human rights, talent management, community relations and engagement, privacy and data protection, health and safety, supply-chain management and other human capital and social justice issues.
- iii) G – stands for governance and contains information and disclosure related to the governing of the “E” and the “S” categories, - corporate board composition and structure, strategic sustainability oversight and compliance, executive compensation, political contributions and lobbying, and bribery and corruption.

0.3 Sustainability Reporting and Disclosure Framework

UN SDGs were adopted in 2015 with a view to complete the implementation by 2030. With a motto of “include all”, the sustainability requirements for future generations to meet their own needs with the needs of the present are being met. Accordingly, the available natural resources have to be used in such a way that needs for the future generations are also met. The organizations converting natural resources into useable products / services have to take care of using the resources sustainably. And for that, the organization have to implement and report ESGs related information.

0.4 Regulatory Requirements

Like many countries in the world, the Indian regulatory authorities have also come up with requirements related to ESG disclosures by the organizations. Securities and Exchange Board of India (SEBI) has mandated Business Responsibility and Sustainability Report (BRSR) Core for declaration cause sustainability information by the top 250 organizations (by market capitalization). The requirement for top listed organizations will increase in future. From financial year 2026-2027, BRSR Core will be applicable to top 1000 listed organizations (by market capitalization).

Ministry of Corporate Affairs, through Indian Institute of Corporate Affairs, framed guidelines in form of National Guidelines on Responsible Business Conduct (NGRBC) in 2018, replacing earlier National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVEG). NGRBC introduced the concept of nine principles and core elements for an updated Business Responsibility Reporting Framework (BRRF), which is meant to serve as a framework for regulators to develop disclosure format. The key drivers of NGRBC are as follows:

- 1) The UN Guiding Principles for Business and Human Rights (UNGPs)
- 2) UN Sustainable Development Goals (UN SDGs)
- 3) Paris Agreement on Climate Change (2015)
- 4) Core Conventions 138 and 182 on Child Labour by International Labour Organization (ILO)
- 5) Annual Business Responsibility Reports (ABRRs)

6) Companies Act, 2013

0.5 Criteria Selection

Organizations should be assessed based on a set of predetermined criteria aligned with internationally recognized ESG principles. The chosen criteria align with globally recognized sustainable development goals, ensuring that the evaluation reflects a commitment to overarching environmental, social, and governance principles.

- i) **Materiality Assessment:** Organizations are encouraged to conduct a materiality assessment, identifying ESG factors that are most significant to their business operations and stakeholders. This ensures that the evaluation focuses on issues that truly matter to the organization and its impact.
- ii) **Risk and Impact Analysis:** The criteria should incorporate a thorough risk and impact analysis, considering potential environmental, social, and governance risks associated with the project and evaluating their significance in relation to the organization's overall performance.
- iii) **Stakeholder Engagement:** Stakeholder Engagement is defined as "... the process used by an organization to engage relevant stakeholders for a purpose to achieve accepted outcomes." Criteria should emphasize active stakeholder engagement, requiring Organizations to involve relevant parties in the development and validation of ESG goals, ensuring a holistic perspective.
- iv) **Quantitative and Qualitative Metrics:** A balanced mix of quantitative and qualitative metrics should be employed, recognizing the importance of both hard data and qualitative indicators in capturing the multifaceted nature of ESG performance.
- v) **Governance Structures:** The criteria should thoroughly examine governance structures, ensuring the presence of robust governance frameworks, ethical leadership, and transparency in decision-making processes.

0.6 References from other documents

In this standard, references have been taken from the following documents:

- i) Global Reporting Initiatives (GRI)
- ii) European Sustainability Reporting Standards (ESRS)
- iii) Business Responsibility and Sustainability Reporting Core (BRSR Core)
- iv) National Guidelines on Responsible Business Conduct (NGRBC)
- v) Central Pollution Control Board (CPCB) Technical Guidelines
- vi) Rules and Regulations of Ministry of Environment, Forest and Climate Change
- vii) The Companies Act, 2013

Draft Indian Standard
Sustainability Reporting and Disclosure Requirements —
Part 1 – General Requirements

1 Scope

This standard sets out the general requirements for the organizations to comply while preparing and disclosing ESG related information.

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.

NOTES:

- 1) Regardless of requirements given in this standard, the organizations shall also comply the disclosures requirements given by the regulator.
- 2) This document is complementary and interoperable with existing voluntary and regulatory frameworks.

2 Normative References

There are no normative references in this document.

3 Terms and definitions

The terms and definitions given in Part 3 of this standard (IS XXXX (Part 3):2024 – Sustainability reporting and disclosure requirements – Glossary and acronyms) shall apply.

4 Principles and core elements of responsible business conduct

4.1 General

All organizations, irrespective of their ownerships, size, sector, structure or location, including foreign MNCs operating in the country, are expected to follow certain Principles for responsible business conduct. It is also expected that these organizations encourage and support their suppliers, vendors, distributors, partners and other collaborators to follow them.

The Principles enlisted here have been enumerated from National Guidelines for Responsible Business Conduct (NGRBC). It is expected that the organization should follow them to demonstrate their commitment to being a responsible business and to follow the sustainable business strategies.

NOTE: Detailed Principles and Core Elements are available in National Guidelines on Responsible Business Conduct (NGRBC), publication of Indian Institute of Corporate Affairs, Ministry of Corporate Affairs, New Delhi.

4.2 Principles

The Principles enlisted herewith are nine thematic pillars of business responsibility. Each Principle has a set of requirements and actions essential for operation of Principle, and is referred as Core Elements. While applying these Principles, organizations shall be sensitive to various characteristics including caste, creed, race, sex, ethnicity, etc.

4.2.1 Principle 1 – Organizations should govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

The organizations should develop such governance structures, policies and procedures that promote this Principle.

4.2.2 Principle 2 – Organizations should provide goods and services in a manner such as sustainable and safe

The organizations should manufacture their goods and provide services in a way that minimizes and mitigate the adverse impact on the environment and society and promote responsible consumption, contributing towards protecting and preserving earth's natural resources.

4.2.3 Principle 3 – Organizations should respect and promote the well-being of all employees, including those in their value chains

The organizations should ensure that their governance structure is such that compliance with all regulatory requirements related to its employees and ensure their well-being without any discrimination in a way to promote diversity.

4.2.4 Principle 4 – Organizations should respect the interests of and be responsive to all its stakeholders

The organizations should ensure that interest of all stakeholders, specially those who may be vulnerable and marginalized, should be protected. The organizations should strive the maximize the positive impact and minimise the adverse impact of their products and services.

4.2.5 Principle 5 – Organizations should respect and promote human rights

The organizations should frame policies that demonstrate the respect for human rights. The organizations should strive to prevent the activities which have negative human rights impact.

4.2.6 Principle 6 – Organization should respect and make efforts to protect and restore the environment

The organizations should assess environment impacts of its products and operations and strive to minimise its mitigate adverse impact. The organizations should take actions to combat climate change, conserve and sustainably use oceans, sea and marine resources and halt biodiversity laws.

4.2.7 Principle 7 – Organizations when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

The organizations should follow national and international laws and frame their policies so that their operations are in responsible and transparent manner.

4.2.8 Principle 8 – Organizations should promote inclusive growth and equitable development

The organizations should take such actions so as to minimize any adverse impact on social, cultural and economic aspects of society. The organization should collaborate with other organizations for inclusive growth and sustainable development.

4.2.9 Principle 9 – Organizations should engage with and provide value to their consumers in a responsible manner

The organizations should provide goods and services to consumers that are safe to use and creates value for both.

5 Organization

5.1 Understanding the needs of interested parties

The organization shall also identify and understand the needs of the interested parties while deciding and declaring sustainability information. The needs of the interested parties shall be in addition to the requirements of the organization while declaring sustainability information

5.2 Determining the scope of the sustainability information

The sustainability information shall be meaningful, relevant and credible. It shall also be truthful, plausible, accurate and not misleading. The sustainability information can be described using defined units of measurements (metrics), qualitative data and information, or performance indicators. Sustainability information can also be aggregated and categorized.

The organization can describe the declared sustainability information by existing normative documents, such as standards, regulations, etc.

5.3 Reporting period and reporting frequencies

The organization shall:

- i) specify the reporting period for, and the frequency of, its sustainability declaration
- ii) specify the date of sustainability declaration
- iii) nominate a person as contact point for questions about the declaration and declared information

The organization shall maintain the above information for past periods also for auditing purpose or as required by the regulator. In case any error is observed, in the previous periods' declaration, the organization shall:

- identify the nature of error
- re-disclose previous period's sustainability information after correction of error
- if correction of error is not possible/practicable, the circumstances under which the error occurred.

6 Impact, risk and opportunities

6.1 Impact

Impact is the positive and negative change in and outcome as a result of an organization's decisions, execution and the consequences of those decisions. Impacts can also be actual or potential, short-term or long-term, intended or unintended, and reversible or irreversible. The impact can be an effect an organization has or could have on the economy, environment and people as a result of organization's activity or business relationships. The impact shows the organization's contribution to sustainable development.

The organization's activities and business relationships have impact on economy, environment and society. The impact is on local, national or international economic development; on environmental system of air, land, water and ecosystem; and on communities within and around it, including those in value chain, its customers and other stakeholders.

6.2 Risk and opportunities

Risk is the effect of uncertainty. The combination of the severity and the likelihood of a negative impact can be referred to as 'risk'. It is essential to understand risk, as risk can be positive or negative depending on the effect of impact.

Organizations should base their approach to ESG and sustainable development on identification of risks and opportunities derived from there. The management of impact, risk and opportunity - identification, management and reporting of impacts, risks and opportunities posed by organization to environment and society, especially to immediate communities that are affected by organization's activities. This also includes supply chain members, both upstream and downstream, including customers and other stakeholders. The organization should manage impacts, risks and opportunities through policies and actions.

7 Materiality

7.1 Materiality is the concept that misstatements, individually or aggregated, could influence the reliability of the declared sustainability information and hence decisions made by the intended users.

The organizations report on the impacts its activities and policies have. They report on the most significant impacts their activities have on economy, environment and society, including human rights. This significance is materiality.

The organization shall continuously identify and assess impacts that are material to it. This may involve engagement with relevant stakeholders and experts. Such material impacts are reported in sustainability information.

7.2 Double Materiality – Impact materiality and financial materiality are inter-dependent and inter-related. These two dimensions of materiality is known as double materiality.

While assessing impact materiality, organizations should evaluate if such an impact materiality is also financially material. Impacts, risks and opportunities identified under double materiality shall be reported in organization's sustainability information.

8 Due diligence

Due diligence is the process by which organization identify, prevent, mitigate and account for its actual and potential negative impacts directly linked to its business relationships, viz., on the environment and people connected to it. The organization shall respond to inter-relationships and negative impacts due diligence as an on-going practice. The identification of impacts shall be supported by identification by risks and opportunities.

The organization should identify due diligence process, which include identification and assessment of negative impacts caused and controlled by organization and negative impacts directly linked to organizations operations, products or services through its business relationships. Where the organization cannot address all impacts at once, the due diligence allows action to be prioritized based on severity and likelihood of impacts.

9 Stakeholders

Stakeholders are individuals or groups that have interests that are affected or could be affected by an organization's activities. Suppliers, society, employees, stakeholders, customers and others (including value chain partners) are categories of stakeholders.

9.1 Stakeholder identification

All stakeholders having interest in the organization's activities and business relationships should be identified. Such identified stakeholders or their representatives may be engaged by the organization to provide input or feedback on material impacts in sustainability reporting.

9.2 Stakeholders engagement

Stakeholders identified having material impact on organization's business activities shall be engaged for understanding the impacts. Such engagements shall be unbiased, without preference, fair, proper and transparent process.

Stakeholders engagement is a two-way process. All those stakeholders influenced by organization's activities and those who influence the organization's activities should be material for sustainability information and disclosures.

10 Value chain

Value chain is related to organization's business model(s) and its external environment in which it operates, and is full range of activities, resources and inter-relationships. Value chain includes upstream and downstream entities which are used in conception of organization's products or services and delivery of such products or services to end-users through distributors and dealers.

Organization shall report only those elements of value chain which are material impacts.

11 Key Performance Indicators (KPIs) framework

11.1 General

Each of the E, S and G of ESG have separate set of indicators which have been built for an overall ESG measurement framework.

The organization shall identify Key Performance Indicators (KPIs) to understand and report on their status, set goals, make informed decision, attract investment, manage risks, engage their staff and their stakeholders, and drive positive change within and outside their organization in line with ESG Principles.

NOTES –

- 1 Annex A gives the details of KPIs format as per SEBI's BRSR Core, which may be followed in case of declaration as per requirements of format of BRSR Core.
- 2 For declaration as per Annex II - Section C of BRSR Core:
 - i) Principle 1 – Disclosure 9 of essential indicators is addressed in Part 9 and Part 13 of this standard and hence not addressed in this part.
 - ii) Principle 2 – Disclosures 2, 3 & 4 of essential indicators and disclosure 1 to 5 of leadership indicators are addressed in Part 7 of this standard and hence not addressed in this part.
 - iii) Principle 3 – All disclosures are addressed in Part 8 of this standard and hence not addressed in this part.
 - iv) Principle 4 – All disclosures are addressed in Part 9 of this standard and hence not addressed in this part.
 - v) Principle 5 – All disclosures are addressed in Part 8 of this standard and hence not addressed in this part.
 - vi) Principle 6 – All disclosures are addressed in Part 4 of this standard and disclosure 1 of essential indicators is addressed in part 6, disclosure 3, 4 of essential indicators are addressed in part 5, disclosures 1, 3 and 10 of essential indicators and disclosure 4 of leadership indicators are addressed in part 7 of this standard and hence not addressed in this part.
 - vii) Principle 7 – All disclosures are addressed in Part 13 of this standard and hence not addressed in this part.
 - viii) Principle 8 – Disclosures 1, 2, & 3 of essential indicators are addressed in Part 11 of this standard and hence not addressed in this part.
 - ix) Principle 9 – All disclosures are addressed in Part 12 of this standard and hence not addressed in this part.
- 3 Declaration as per section B of Annex 2 of BRSR Core – Section B is addressed in Part 14 of this standard, hence not addressed in this part.

11.2 Rationale

The identification and reporting on the KPIs is of utmost importance in disclosure of ESG and sustainability information. The organization shall identify KPIs on the basis of following:

- i) Quantifiable and reportable – The organization shall identify KPI data in format which can be quantified and reported
- ii) Decision-making and planning – The KPI should help the organization to identify the areas where they can improve sustainability social equity and governance practices.
- iii) Stakeholder engagement – The KPI should help the organizations to engage stakeholders in collaborative efforts to address shared ESG priorities.
- iv) Propelling growth and investment- The KPI should be data driven and may showcase the commitment of an organization to sustainable development which can lead to increased investment, economic growth, and job creation
- v) Risk and opportunity – The KPI should help the organization to identify and manage risks and opportunities associated with ESG factors.

12 Continual Improvement

Organizations shall strive to improve continually over their objectives, declarations and impacts vis-à-vis identified targets.

ANNEX A

(Clause 11.1)

Format for new KPIs as per BRSR core as per Principles and Core values of NGRBC are as follows:

PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators					
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:					
Segment	Total number of training and awareness programmes held	Topics principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes		
Board of Directors					
Key Managerial Personnel					
Employees other than BoD and KMPs					
Workers					
2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: 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):					
Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment				

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Detail	Name of the regulatory/ enforcement agencies/ judicial institutions

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY (Current Financial Year)	FY (Previous Financial Year)
Directors		
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest:

	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY (Current Financial Year)	FY (Previous Financial Year)
Number of days of accounts payables		

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total Number of awareness programmes held	Topics/ principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

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

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D			
Capex			

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle

Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY Current Financial Year	FY Previous Financial Year

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format

	FY Current Financial Year			FY Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category

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

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Ca facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	(F
Permanent employees											
Male											
Female											
Total											
Other than Permanent employees											
Male											
Female											
Total											

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Ca facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	(F
Permanent workers											
Male											
Female											
Total											
Other than Permanent workers											
Male											
Female											
Total											

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	FY Current Financial Year	FY Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the Company		

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY Current Financial Year			FY Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF						
Gratuity						
ESI						
Others – please specify						

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

- Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.
- Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male				
Female				
Total				

- Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No <i>(If Yes, then give details of the mechanism in brief)</i>
Permanent Workers	
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	FY (Current Financial Year)			FY (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY (Current Financial Year)				FY (Previous Financial Year)					
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male										
Female										
Total										
Workers										
Male										
Female										
Total										

9. Details of performance and career development reviews of employees and worker:

Category	FY (Current Financial Year)			FY (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male						

Female							
Total							
Workers							
Male							
Female							
Total							

10. Health and safety management system:
- Whether an occupational health and safety management system has been implemented by the entity? (*Yes/ No*). If yes, the coverage such system?
 - What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
 - Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
 - Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (*Yes/ No*)

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY (Current Financial Year)	FY (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees		
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

13. Number of Complaints on the following made by employees and workers:

	FY (Current Financial Year)			FY (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions						
Health & Safety						

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
- Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY (Current Financial Year)	FY (Previous Financial Year)	FY (Current Financial Year)	FY (Previous Financial Year)
<i>Employees</i>				
<i>Workers</i>				

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (*Yes/ No*)
- Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	
Working Conditions	

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	<i>FY (Current Financial Year)</i>	<i>FY (Previous Financial Year)</i>
Directly sourced from MSMEs/ small producers		
Directly from within India		

2. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	<i>FY (Current Financial Year)</i>	<i>FY (Previous Financial Year)</i>
Rural		
Semi-urban		
Urban		
Metropolitan		

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
 (b) From which marginalized /vulnerable groups do you procure?
 (c) What percentage of total procurement (by value) does it constitute?
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups