

**WIDE CIRCULATION DRAFT**

**BUREAU OF INDIAN STANDARDS**  
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**Sustainability Reporting and Disclosure Requirements —  
Part 4 – Pollution and Climate change**

**ICS 03.100.02**

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| <b>Social Responsibility<br/>Committee, MSD 10</b> | <b>Sectional</b> | <b>Last Date for receipt of Comments is<br/>December 2024</b> |
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**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 requirements 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 4) is a part of IS \_\_\_\_\_ under the general title ‘Sustainability Reporting and Disclosure Requirement’. Other parts in this series are:

|         |   |
|---------|---|
| Part 1  | Glossary and acronyms                                 |
| Part 2  | General requirements                                  |
| Part 3  | General disclosures                                   |
| 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**

Introduction given in Part 1 of this standard shall apply (IS \_\_\_\_\_ (Part 1) : XXXX – Sustainability Reporting and Disclosure Requirement - Glossary and acronyms)

***Draft Indian Standard***  
**Sustainability Reporting and Disclosure Requirements —**  
**Part 4 – Pollution and Climate change**

## **1. Scope**

This document specifies requirements for the organization reporting pollution and climate change impacts to demonstrate transparency and accountability towards fair business practices with a detailed set of Key Performance Indicators (KPIs) for continual improvement in reducing pollution & actions on climate change. This document also specifies disclosure requirements for organizations for actions taken in reducing pollution and climate change.

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) For any dispute arising out of the declarations made by an organization, the provisions of the regulations and the decision of the regulator shall be final.
- 3) This document is complementary and interoperable with existing voluntary and regulatory frameworks.

## **2. Normative Reference**

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

- IS/ISO 14001:2015 *Environmental management systems - Requirements with guidance for use (Second Revision)*
- IS/ISO 14064-1:2006 *Greenhouse gases: Part 1 - Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*
- IS/ISO 14064-2:2019 *Greenhouse Gases Part 2 - Specification with Guidance at the project level for quantification monitoring and reporting of greenhouse gas emission reductions or removal enhancements (First Revision)*
- IS/ISO 14064-3:2006 *Greenhouse gases: Part 3 - Specification with guidance for the validation and verification of greenhouse gas assertions*
- IS/ISO 50001:2018 *Energy management systems - Requirements with guidance for use (First Revision)*

## **3. Terms & Definitions**

**3.1.** The terms and definitions given in Part 1 of this standard (IS XXXX (Part 1):2024 – Sustainability reporting and disclosure requirements – Glossary and acronyms) shall apply.

## **4. Leadership**

The organization shall establish, implement and maintain policies and processes to measure, monitor and reduce the climate change risks through the operation under its control and influence. The documented information shall be maintained.

The top management of the organization shall be committed to its climate change policy and shall provide necessary resources to implement it. The top management shall:

- a) Communicate the importance of mitigation of climate change adverse impact among its stakeholders
- b) Integrate the processes and policies to mitigate climate change in organization's business processes.
- c) Ensure and promote continual improvement.
- d) Provide necessary resources.

Top management shall ensure that the responsibilities and authorities for relevant roles to implement the policies and processes are assigned and communicated at all levels within the organization and maintained as documented information.

## **5. Impact, risk and opportunity management**

### **5.1. Climate change**

**5.1.1.** The organization shall disclose its climate change related targets adopted.

**5.1.2.** The organization shall disclose its policy for managing its material impacts, risks and opportunities related to climate change mitigation and adaptation.

The organization shall indicate how its policies address the following:

- a) Climate change mitigation
- b) Climate change adaptation
- c) Energy efficiency
- d) Renewable energy deployment, and
- e) Others

The organization shall disclose its actions for climate change mitigation and adaptation. The resources allocated for implementation of climate change mitigation and adaptation shall also be disclosed.

However, the organization shall also explain which part of its operations, value chain, physical material and transition risk have not been considered during analysis.

### **5.2. Pollution**

**5.2.1.** The organization shall disclose its pollution related targets adopted.

**5.2.2.** The organization shall disclose its process for identifying material impacts, risks and opportunities related to pollution prevention and control. The policies implemented to manage material impacts risks and opportunities related to pollution prevention control shall also be disclose.

The organization shall disclose its pollution related actions and resources allocated for implementation.

## **6. Key Performance Indicators (KPIs)**

The Organizations shall report annually on the Key Performance Indicators (KPI). Reports shall include both absolute figures and intensity metrics (e.g., per unit of production or revenue) (see Annex-A).

Notes:

- 1 Annexes B and C give the detailed formulae for calculation of KPIs as per SEBI's BRSR Core and its format respectively, which may be followed in case of declaration as per requirements of format of BRSR Core.

- 2 Disclosure as per Annex II – Section C (Principle 6) of BRSR Core is applicable to this part and hence is addressed in Annex C.

The sections provide detailed requirements for each indicator is given below.

## **6.1. GHG Emissions**

Total GHG Emissions (Scope 1, 2, and 3):

- Scope 1: Direct emissions from owned or controlled sources.
- Scope 2: Indirect emissions from the generation of purchased electricity, steam, heating, and cooling.
- Scope 3: All other indirect emissions occurring in the value chain.

The organization shall report total GHG Emissions under Scope 1, 2, and 3. The report of emission shall be in Carbon dioxide equivalents. In calculating the emissions, Green house protocol or the protocol developed by Bureau of Energy Efficiency or validated protocol developed by the organization shall be followed. The organization shall provide the emission data for last three financial years. The data shall contain the emission intensity, calculated as follows:

$$\text{Emission intensity} = \text{Total GHG emissions} / \text{Total revenue or Total production.}$$

## **6.2. Reduction Targets**

The organization shall set and disclose short-term (5 years or less) and long-term (10-15 years) GHG reduction targets. The targets shall be measurable, monitored and updated. The documented information shall be retained for the target set.

When planning to achieve its set targets, the organization shall determine:

- a) what will be done;
- b) what resources will be required;
- c) who will be responsible;
- d) when it will be completed;
- e) how the results will be evaluated.

## **6.3. Emissions of Ozone-Depleting Substances (ODS)**

The organization shall monitor, measure and disclose report of annual release of total Ozone depleting substances. Emissions shall be reported in kilograms of CFC-11 equivalent. The organization shall disclose the type and sources of ODS in the report.

## **6.4. Other Significant Air Emissions**

The organization shall monitor, measure and disclose its annual emissions of NO<sub>x</sub>, SO<sub>x</sub>, PM, and VOCs in metric tonnes.

## **6.5. Energy Consumption**

### **6.5.1. Energy Consumption Within the Organization**

The organization shall monitor, measure and disclose report of total energy consumption in gigajoules (GJ). Energy consumption from both non-renewable and renewable sources shall be reported separately as follows:

$$\text{Total energy consumption} = \text{Non-renewable energy consumed} + \text{Renewable energy consumed} + \text{Purchased electricity} + \text{Self-generated electricity}$$

### **6.5.2. Energy Consumption Outside the Organization**

The organization shall monitor, measure and disclose report of total energy consumption in gigajoules (GJ), consumption attributable to upstream and downstream activities.

The upstream (one level) & downstream (one level) shall include energy consumed in production/mining/other processes for raw materials, transportation, distribution, and in operation/ use of the product/maintenance and its disposal.

### **6.5.3. Energy Intensity**

The organization shall report and disclose energy intensity per unit of production or revenue as follows:

$$\text{Energy intensity} = \text{Total energy consumption} / \text{Total production or revenue}$$

### **6.5.4. Reduction of Energy Consumption**

The organization shall reduce energy consumption in its processes/ operations where it has influence. The organization shall aim, plan and achieve energy reduction in its processes, product and services through modification in product or service design, materials used and processes or any other suitable means.

While calculating the reduction in energy consumption, baseline year shall be established and baseline energy consumption shall be calculated. While calculating the energy consumption validated method shall be used.

## **6.6. Water and Effluents**

### **6.6.1. Management of Water uses**

The organization shall determine and report:

- a) the sources and quantity of intake water
- b) processes where water is used and its quantity.
- c) procedure for measuring and monitoring the water consumption.
- d) impact on local communities and ecosystems

### **6.6.2. Management of Water Discharge**

The organization shall determine and report:

- a) the sinks of water discharge (for example sewer, river, sea, pond, ground water etc.)
- b) the quality and quantity of discharged water
- c) monitoring the quality and quantity of discharged water.
- d) Regulatory and statutory requirement for discharged water and its compliance
- e) impacts of discharged water on local communities and ecosystems

NOTES:

- 1 Report total volume of water withdrawn in cubic meters (m<sup>3</sup>), categorized by source (surface water, groundwater, etc.).  
Total water withdrawal = Surface water + Groundwater + Municipal water + Other sources
- 2 Report total volume of water discharged in cubic meters (m<sup>3</sup>), categorized by quality and destination.  
Total water discharge = Treated water + Untreated water
- 3 Report total volume of water consumed in cubic meters (m<sup>3</sup>).  
Water consumption = Water withdrawal - Water discharge

## **6.7. Biodiversity**

### **6.7.1. Operational Sites in Protected or High Biodiversity Areas**

The organization shall determine and report the number and location of sites in or adjacent to protected areas including its map and its biodiversity values.

Note – Usually an area of approximately 10 km around project site is considered.

### **6.7.2. Significant Impacts on Biodiversity**

The organization shall determine and report the significant impacts on biodiversity from its activities, processes, products, and services and mitigate the adverse impact on the biodiversity.

The organization shall take appropriate measure for conservation of biodiversity. These measures shall include mitigation and conservation measures also.

### **6.7.3. Habitats Protected or Restored**

The organization shall determine and report the total number and area of habitats of flora and fauna or endangered species/tribes protected or restored. The report shall include details of such restoration projects and its tangible outcomes

### **6.7.4. International Union for Conservation of Nature (IUCN) Red List Species and National Conservation List Species**

The organization shall document a list on species with habitats affected by its operations. The organization shall take appropriate measures for conservation of these species and mitigate the adverse impacts of its operations on these species. The Organization shall report conservation status, mitigation measures and its tangible outcomes.

## **6.8. Waste Management**

### **6.8.1. Waste Generation and Significant Waste-Related Impacts**

The organization shall determine and report types of waste generated (plastic waste (A), e-waste (B), bio-medical waste (C), construction and demolition waste (D), battery waste (E), radio-active waste (F), other hazardous waste (G) and other non-hazardous waste (H)) and its sources in its entire operations cycle and disposal of its products and services. It shall determine and report its (wastes) significant impacts on local community and ecosystem.

The organization shall establish plan and related processes to reduce, recycle, reuse or any other method to eliminate/reduce the adverse impact of waste generated on local community and ecosystem.



The organization shall determine and report:

- a) total weight of hazardous and non-hazardous waste generated in metric tonnes shall be calculated as follows:

$$\text{Total waste generated} = A + B + C + D + E + F + G + H$$

- b) the percentage of waste diverted from disposal through recycling, composting, and other means shall be calculated as follows:

$$\text{Waste diverted from disposal} = (\text{Recycled waste} + \text{Composted waste}) / \text{Total waste generated}$$

- c) the percentage of waste directed to disposal (landfill, incineration, etc.) shall be calculated as follows:

$$\text{Waste directed to disposal} = \text{Waste sent to landfill} + \text{Waste incinerated}$$

## **7. Declarations**

The organization shall identify the relevant KPIs as given in Annex D and identify the ones applicable to its business operations, followed by disclosure against the same, in addition to the information required as per Annexes A, B, C, 7.1 and 7.2.

### **7.1 Net Zero and Climate Change Goals**

The organizations shall align their GHG reduction targets with the Science Based Targets initiative (SBTi) criteria for limiting global warming to 1.5°C. The goals and commitments should be broken down to yearly plans with baseline year, target GHG reduction in % per year, and Net Zero action plans mentioning projects, emission reduction scope and sustainability aspects. If the target is not met, the organization shall take appropriate corrective action after root cause analysis to achieve the targets. The effectiveness of corrective action taken shall be assessed and the cycle shall be continued till target is achieved.

### **7.2 Climate Resilience Assessment**

The organization shall conduct a comprehensive assessment of observed, projected, and future natural hazards and its associated risks. This shall include physical risks and transitional risk with respect to climate change impacts.

The organization shall evaluate risks based on hazards such as drought, earthquakes, extreme temperatures, flooding, hurricanes, landslides, sea level rise, and others. The organization shall prepare suitable risk mitigation plan.

**ANNEX A**  
**(Clause 6)**

**Key Performance Indicators (KPIs)**

The organization may use following table or any other suitable format to report Key performance indicator related to pollution and climate change.

| <b>Parameter</b>                                   | <b>Measuring Indicator</b>                    | <b>Unit</b>                    | <b>Target set by the organization</b> | <b>Formula/ Methodology</b>                                   | <b>Comments/ Guidelines</b>   |
|--|---|--------------------------------|---------------------------------------|---|---|
| <b>GHG Emissions</b>                               | Total GHG Emissions (Scope 1, 2, 3)           | tonnes CO <sub>2</sub> e       |                                       | Scope 1, Scope 2, Scope 3, total GHG emission                 | Follow GHG Protocol guidelines. Report for the last three years for comparison. |
| <b>Emission Intensity</b>                          | GHG Emissions Intensity                       | tonnes CO <sub>2</sub> e/unit  |                                       | Total GHG emissions / Total revenue or production             | Provide both revenue-based and production-based intensity metrics.              |
| <b>Reduction Targets</b>                           | GHG Reduction Targets                         | % reduction                    |                                       | Reduction targets for Scope 1, 2, 3                           | Set both short-term (5 years) and long-term (10-15 years) targets.              |
| <b>ODS Emissions</b>                               | Emissions of Ozone-Depleting Substances (ODS) | kg CFC-11 equivalent           |                                       | ODS in kg CFC-11 equivalent and phase out plan                | Report types and sources of ODS emissions.                                      |
| <b>Significant Air Emissions</b>                   | NO <sub>x</sub> , SO <sub>x</sub> , PM, VOCs  | metric tonnes                  |                                       | NO <sub>x</sub> , SO <sub>x</sub> , PM, VOCs                  | Report annual emissions.  |
| <b>Energy Consumption Within the Organization</b>  | Total Energy Consumption (Internal)           | GJ                             |                                       | Non-renewable energy + Renewable energy                       | Report by source (renewable, non-renewable).                                    |
| <b>Energy Consumption Outside the Organization</b> | Total Energy Consumption (External)           | GJ                             |                                       | Non-renewable energy + Renewable energy                       | Include transportation, distribution, and product use phases.                   |
| <b>Energy Intensity</b>                            | Energy Intensity                              | GJ/unit                        |                                       | Total energy consumption / Total production or revenue        | Provide both production-based and revenue-based metrics.                        |
| <b>Energy Reduction</b>                            | Reduction of Energy Consumption               | GJ or %                        |                                       | Reduction plan with projects, baseline, targets, % of savings | Report baseline year and methods for calculation.                               |
| <b>Water Use</b>                                   | Total Water Withdrawal                        | cubic meters (m <sup>3</sup> ) |                                       | Surface water + Groundwater + Municipal water + Other sources | Categorize by source.   |
| <b>Water Discharge</b>                             | Total Water Discharge                         | cubic meters (m <sup>3</sup> ) |                                       | Treated water + Untreated water                               | Categorize by quality, destination, and level of treatment for discharge.       |
| <b>Water Consumption</b>                           | Total Water Consumption                       | cubic meters (m <sup>3</sup> ) |                                       | Water withdrawal - Water discharge                            | Categorize by use and destination.  |
| <b>Biodiversity Impact</b>                         | Operational Sites in                          | number                         |                                       | N/A   | Include maps and descriptions.  |

| Parameter                   | Measuring Indicator  | Unit                     | Target set by the organization | Formula/ Methodology                                       | Comments/ Guidelines   |
|-----------------------------|--|--------------------------|--------------------------------|--|--|
|                             | Protected Areas  |                          |                                |  |  |
| <b>Biodiversity Impact</b>  | Significant Impacts on Biodiversity  | qualitative              |                                | N/A  | Describe mitigation measures.  |
| <b>Biodiversity Impact</b>  | Habitats Protected or Restored   | number, area (hectares)  |                                | N/A  | Include details of restoration projects.   |
| <b>Biodiversity Impact</b>  | IUCN Red List Species  | qualitative              |                                | N/A  | List species affected by operations.   |
| <b>Waste Generation</b>     | Total Waste Generated  | metric tonnes            |                                | Hazardous waste + Non-hazardous waste                      | Report total weight.   |
| <b>Waste Management</b>     | Waste Diverted from Disposal   | %                        |                                | (Recycled waste + Composted waste) / Total waste generated | Report by waste type.  |
| <b>Waste Management</b>     | Waste Directed to Disposal   | %                        |                                | Waste sent to landfill + Waste incinerated                 | Report by disposal method.   |
| <b>Climate Resilience</b>   | Natural Hazards Impact Assessment  | qualitative              |                                | N/A  | Assess and report on climate resilience factors such as drought, flooding, sea level rise, etc.  |
| <b>Social Impact</b>        | Report on social impact material themes like affordability, inclusivity, and community engagement. | qualitative              |                                | N/A  | Assess and report on Address issues of affordability, accessibility, inclusivity, health and wellness, community engagement, workforce impacts, diversity, and representation. |
| <b>Carbon Assessment</b>    | Long-term Carbon Emissions   | tonnes CO <sub>2</sub> e |                                | N/A  | Assess and report on all sources of long-term carbon emissions including onsite combustion and grid-supplied electricity.  |
| <b>Environmental Impact</b> | EIA for Materials, Services, Waste, Water, GHG   | qualitative              |                                | N/A  | Conduct and report on Environmental Impact Assessments for materials used, services provided, waste produced, water discharged, and GHG emissions.                             |

**ANNEX B**  
**(Clause 6)**

**BRSR Key Performance Indicators (KPIs)**

The KPIs under climate change and pollution ESG attributes as per BRSR core (Annex I) for reporting and disclosure by organizations are as follows:

| Sl. No. | Attribute  | Parameter   | Measurement  | Data & Assurance Approach  |
|---------|--|---|--|--|
| 1       | Green-house gas (GHG) footprint<br><br><i>Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</i> | Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                     | GHG (CO <sub>2</sub> e) Emission in Mn MT / KT / MT<br>Direct emissions from organization's owned- or controlled sources   | <ol style="list-style-type: none"> <li>1. Absolute Fossil Fuel (Coal, Natural Gas, Diesel, FO etc.) Consumption (Mn MT / KT / MT / MM BTU etc.)</li> <li>2. Emission Factor (GHG in CO<sub>2</sub>e/ Unit of Measure) - IPCC or Actual Testing from Accredited Test Lab</li> <li>3. Quantity of Carbon Capture (Mn MT / KT / MT)</li> <li>4. GHG emissions in CO<sub>2</sub> equivalent by process (Non-Fuel Source) (Mn MT / KT / MT / MM BTU)</li> <li>5. Fugitive emissions</li> <li>6. Total Scope 1 GHG Emissions: Point 2 x Point 1 - Point 3 + Point 4 + Point 5</li> </ol> |
|         |  | Total Scope 2 emissions (Break-up of the GHG (CO <sub>2</sub> e) into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | GHG (CO <sub>2</sub> e) Emission in Mn MT / KT / MT<br>Indirect emissions from the generation of energy that is purchased from a utility provider  | <ol style="list-style-type: none"> <li>1. Total Consumption of Purchased Energy (MW), Steam (MT), Refrigeration (MMBTU)</li> <li>2. GHG (CO<sub>2</sub>e) Emission Factor across all purchased energy sources - IPCC or actual from the supplier (audited certificates)</li> <li>3. Total Scope 2 GHG Emissions: Total Consumption x Emission Factor</li> </ol>  |
|         | GHG Emission Intensity (Scope 1 +2)  | Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP   | <ol style="list-style-type: none"> <li>1. Total Emission (Scope 1 &amp; 2)</li> <li>2. Total Revenue from Operations - From Audited P&amp;L Statement</li> <li>3. PPP (USD / INR)</li> </ol> |  |
|         |  |   | Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services   | <ol style="list-style-type: none"> <li>1. Total Emission (Scope 1 &amp; 2) as above</li> <li>2. Company &amp; Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, Room-nights etc.)</li> </ol>   |

| Sl. No. | Attribute       | Parameter                   | Measurement                          | Data & Assurance Approach  |
|---------|-----------------|-----------------------------|--------------------------------------|--|
| 2       | Water footprint | Total water consumption     | Mn Lt or KL                          | <p>Water consumed is water 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.</p> <p>If the entity cannot directly measure its water consumption, it may calculate this using the following:</p> <ol style="list-style-type: none"> <li>1. Input water flow meter logs (Calibrated Meters)</li> <li>2. Output water flow meter logs (Calibrated Meters)</li> <li>3. Water consumption = Input Water - Output Water</li> </ol> |
|         |                 | Water consumption intensity | Mn Lt or KL / Rupee adjusted for PPP | <ol style="list-style-type: none"> <li>1. Total water consumed</li> <li>2. Total Revenue from Operations (from audited P&amp;L)</li> <li>3. PPP (USD / INR)</li> </ol>   |
|         |                 |                             | Mn Lt or KL / Product or Service     | <ol style="list-style-type: none"> <li>1. Consumption as above</li> <li>2. Company &amp; Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)</li> </ol>  |

| Sl. No.                                  | Attribute   | Parameter  | Measurement                                  | Data & Assurance Approach   |
|--|---|--|--|---|
|  |   | Water Discharge by destination and levels of Treatment | Mn Lt or KL                                  | <ol style="list-style-type: none"> <li>1. Untreated Water</li> <li>2. Primary Treatment (Removal of material that floats or settle out i.e Filtration, Screening, Sedimentation etc.)</li> <li>3. Secondary Treatment (Removal of Dissolved organic Matter i.e. Oxidation, Digestion etc.)</li> <li>4. Tertiary Treatment (Disinfecting Water i.e. removal of pathogens, Phosphorous, Nitrogen etc.)</li> </ol> |
| 3  | Energy footprint  | Total energy consumed                                  | In Joules or multiples                       | <p>Total energy consumption = non-renewable fuel consumed + renewable fuel consumed + purchased electricity, heating, cooling, steam + self-generated electricity, heating, cooling, steam</p> <p>(If the entity 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>                        |
|  |   | % of energy consumed from renewable sources            | In % terms                                   | Energy consumed through renewable sources / total energy consumed   |
|  |   | Energy intensity                                       | Joules or multiples / Rupee adjusted for PPP | <ol style="list-style-type: none"> <li>1. Total energy consumed</li> <li>2. Total Revenue from Operations (from audited P&amp;L)</li> <li>3. PPP (USD / INR)</li> </ol>   |
| Joules or multiples / Product or Service | <ol style="list-style-type: none"> <li>1. Consumption as above</li> <li>2. Company &amp; Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)</li> </ol> |  |  |   |
| 4  | Embracing circularity - details related to waste management by the entity   | Plastic waste (A)                                      | Kg / MT                                      | Absolute weight of the packaging material (Bags, Bottles, Pallets etc.) discarded as defined under the plastic waste management rules 2016 and amendments thereof   |

| Sl. No. | Attribute | Parameter  | Measurement | Data & Assurance Approach   |
|---------|-----------|--|-------------|---|
|         |           | E-waste (B)  | Kg / MT     | Discarded Computers, televisions, cell phones, VCRs, stereos, DVD players, copiers, and fax machines etc. as listed under e-waste management rules 2016 and amendments thereof  |
|         |           | Bio-medical waste (C)  | Kg / MT     | Solids and liquid waste including its container and any intermediate product, which is generated during the diagnosis, treatment or immunization of human beings or animals or research activities as listed under Bio-medical waste management rules 2016 and amendments thereof |
|         |           | Construction and demolition waste (D)  | Kg / MT     | Construction waste as per C&D waste management Rules 2016 and amendments thereof like concrete, plaster, metal rods / wires, wood, plastics etc.  |
|         |           | Battery waste (E)  | Kg / MT     | Discarded batteries i.e., Li-ion, Alkaline, Lead Acid etc used in vehicles, computers & laptops, mobiles other electronics, UPS, Power Back up etc. as per Battery Waste management Rules 2016 and amendments thereof   |
|         |           | Radioactive waste (F)  | Kg / MT     | Discarded material such as paper, plastic, clothes, equipment, machine parts etc having exposure to radiation across Nuclear Power Plants, Hospitals, Research Laboratories, Industrial Applications etc.)  |
|         |           | Other Hazardous waste. Please specify, if any. (G)   | Kg / MT     | As per hazardous waste management rules of CPCB   |
|         |           | Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) | Kg / MT     | Waste not identified as Hazardous as per CPCB   |

| Sl. No. | Attribute | Parameter  | Measurement                           | Data & Assurance Approach   |
|---------|-----------|--|---------------------------------------|---|
|         |           | Total waste generated ((A+B + C + D + E + F + G + H)   | Kg / MT                               | self-explanatory  |
|         |           | Waste intensity  | Kg or MT / Rupee adjusted for PPP     | 1. Total waste generated<br>2. Total Revenue from Operations (from audited P&L)<br>3. PPP (USD / INR)   |
|         |           |  | Kg or MT / Unit of Product or Service | 1. Total waste generated<br>2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)  |
|         |           | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations | Kg or MT                              | Absolute quantity<br><br>Kg of Waste Recycled Recovered /Total Waste generated<br><br>Disclosure may be provided if certificates from vendors have been relied upon for assurance of KPIs on waste management |
|         |           |  | Intensity                             |   |
|         |           | For each category of waste generated, total waste disposed by nature of disposal method                          | Kg or MT<br><br>Intensity             | 1. Amount of material in MT disposed through Incineration<br>2. Amount of Material to Landfill<br>3. Any other method<br>Kg of Waste Recycled Recovered /Total Waste generated                                |



**ANNEX C**  
**(Clause 6)**

**Format for new KPIs as per BRSR core as per Principle 6 of NGRBC are as follows:**

***PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment***

***Essential Indicators***

1. *Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:*

| <b><i>Parameter</i></b>  | <b><i>FY (Current Financial Year)</i></b> | <b><i>FY (Previous Financial Year)</i></b> |
|--|---|--|
| <b><i>From renewable sources</i></b>   |   |  |
| <i>Total electricity consumption (A)</i>   |   |  |
| <i>Total fuel consumption (B)</i>  |   |  |
| <i>Energy consumption through other sources (C)</i>  |   |  |
| <b><i>Total energy consumed from renewable sources (A+B+C)</i></b>   |   |  |
| <b><i>From non-renewable sources</i></b>   |   |  |
| <i>Total electricity consumption (D)</i>   |   |  |
| <i>Total fuel consumption (E)</i>  |   |  |
| <i>Energy consumption through other sources (F)</i>  |   |  |
| <b><i>Total energy consumed from non-renewable sources (D+E+F)</i></b>   |   |  |
| <b><i>Total energy consumed (A+B+C+D+E+F)</i></b>  |   |  |
| <b><i>Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)</i></b>   |   |  |
| <b><i>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)</i></b> |   |  |
| <b><i>Energy intensity in terms of physical Output</i></b>   |   |  |

|  |  |  |
|--|--|--|
| <i>Energy intensity (optional) – the relevant metric may be selected by the entity</i> |  |  |
|--|--|--|

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.*

- 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.*
- 3. Provide details of the following disclosures related to water, in the following format:*

| <b><i>Parameter</i></b>   | <b><i>FY (Current Financial Year)</i></b> | <b><i>FY (Previous Financial Year)</i></b> |
|---|---|--|
| <b><i>Water withdrawal by source (in kilolitres)</i></b>  |   |  |
| <i>(i) Surface water</i>  |   |  |
| <i>(ii) Groundwater</i>   |   |  |
| <i>(iii) Third party water</i>  |   |  |
| <i>(iv) Seawater / desalinated water</i>  |   |  |
| <i>(v) Others</i>   |   |  |
| <b><i>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</i></b>  |   |  |
| <b><i>Total volume of water consumption (in kilolitres)</i></b>   |   |  |
| <b><i>Water intensity per rupee of turnover (Total water consumption / Revenue from operations)</i></b>   |   |  |
| <b><i>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)</i></b> |   |  |
| <b><i>Water intensity in terms of physical output</i></b>   |   |  |
| <i>Water intensity (optional) – the relevant metric may be selected by the entity</i>   |   |  |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

4. Provide the following details related to water discharged:

| <i>Parameter</i>   | <i>FY (Current Financial Year)</i> | <i>FY (Previous Financial Year)</i> |
|--|------------------------------------|-------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                    |                                     |
| <i>(i) To Surface water</i>  |                                    |                                     |
| - <i>No treatment</i>  |                                    |                                     |
| - <i>With treatment – please specify level of treatment</i>                  |                                    |                                     |
| <i>(ii) To Groundwater</i>   |                                    |                                     |
| - <i>No treatment</i>  |                                    |                                     |
| - <i>With treatment – please specify level of treatment</i>                  |                                    |                                     |
| <i>(iii) To Seawater</i>   |                                    |                                     |
| - <i>No treatment</i>  |                                    |                                     |
| - <i>With treatment – please specify level of treatment</i>                  |                                    |                                     |
| <i>(iv) Sent to third-parties</i>  |                                    |                                     |
| - <i>No treatment</i>  |                                    |                                     |
| - <i>With treatment – please specify level of treatment</i>                  |                                    |                                     |
| <i>(v) Others</i>  |                                    |                                     |
| - <i>No treatment</i>  |                                    |                                     |
| - <i>With treatment – please specify level of treatment</i>                  |                                    |                                     |
| <b>Total water discharged (in kilolitres)</b>                                |                                    |                                     |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

| <b><i>Parameter</i></b>                    | <b><i>Please specify unit</i></b> | <b><i>FY (Current Financial Year)</i></b> | <b><i>FY (Previous Financial Year)</i></b> |
|--|-----------------------------------|---|--|
| <i>NOx</i>                                 |                                   |   |  |
| <i>SOx</i>                                 |                                   |   |  |
| <i>Particulate matter (PM)</i>             |                                   |   |  |
| <i>Persistent organic pollutants (POP)</i> |                                   |   |  |
| <i>Volatile organic compounds (VOC)</i>    |                                   |   |  |
| <i>Hazardous air pollutants (HAP)</i>      |                                   |   |  |
| <i>Others – please specify</i>             |                                   |   |  |

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.*

7. *Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:*

| <b><i>Parameter</i></b>   | <b><i>Unit</i></b>                                | <b><i>FY (Current Financial Year)</i></b> | <b><i>FY (Previous Financial Year)</i></b> |
|---|---|---|--|
| <b><i>Total Scope 1 emissions</i></b><br><i>(Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</i> | <i>Metric tonnes of CO<sub>2</sub> equivalent</i> |   |  |
| <b><i>Total Scope 2 emissions</i></b><br><i>(Break-up of the GHG into CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, if available)</i> | <i>Metric tonnes of CO<sub>2</sub> equivalent</i> |   |  |

|  |  |  |  |
|--|--|--|--|
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) |  |  |  |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted</b>   |  |  |  |
| <b>for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)                 |  |  |  |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>  |  |  |  |
| <b>Total Scope 1 and Scope 2 emission intensity (optional)</b><br>– the relevant metric may be selected by the entity                            |  |  |  |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.
9. Provide details related to waste management by the entity, in the following format:

| <b>Parameter</b>                                | <b>FY (Current Financial Year)</b> | <b>FY (Previous Financial Year)</b> |
|---|------------------------------------|-------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b> |                                    |                                     |
| Plastic waste (A)                               |                                    |                                     |
| E-waste (B)                                     |                                    |                                     |
| Bio-medical waste (C)                           |                                    |                                     |
| Construction and demolition waste (D)           |                                    |                                     |

|  |  |  |
|--|--|--|
| Battery waste (E)  |  |  |
| Radioactive waste (F)  |  |  |
| Other Hazardous waste. Please specify, if any. (G)   |  |  |
| Other Non-hazardous waste generated (H). Please specify, if any.<br>(Break-up by composition i.e. by materials relevant to the sector) |  |  |
| <b>Total (A+B + C + D + E + F + G + H)</b>   |  |  |

| <b>Parameter</b>  | <b>FY (Current Financial Year)</b> | <b>FY (Previous Financial Year)</b> |
|---|------------------------------------|-------------------------------------|
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated / Revenue from operations)   |                                    |                                     |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP) |                                    |                                     |
| <b>Waste intensity in terms of physical output</b>  |                                    |                                     |
| <b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>   |                                    |                                     |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                |                                    |                                     |
| <b>Category of waste</b>  |                                    |                                     |
| (i) Recycled  |                                    |                                     |
| (ii) Re-used  |                                    |                                     |
| (iii) Other recovery operations   |                                    |                                     |
| <b>Total</b>  |                                    |                                     |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>   |                                    |                                     |
| <b>Category of waste</b>  |                                    |                                     |
|   |                                    |                                     |

|  |  |  |
|--|--|--|
| <i>(i) Incineration</i>                |  |  |
| <i>(ii) Landfilling</i>                |  |  |
| <i>(iii) Other disposal operations</i> |  |  |
| <b>Total</b>                           |  |  |

*Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.*

*10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.*

*11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:*

| <i>S. No.</i> | <i>Location of operations/offices</i> | <i>Type of operations</i> | <i>Whether the conditions of environmental approval / clearance are being complied with? (Y/N)<br/>If no, the reasons thereof and corrective action taken, if any.</i> |
|---------------|---------------------------------------|---------------------------|--|
|               |                                       |                           |  |
|               |                                       |                           |  |

*12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:*

| <i>Name and brief details of project</i> | <i>EIA Notification No.</i> | <i>Date</i> | <i>Whether conducted by independent external agency (Yes / No)</i> | <i>Results communicated in public domain (Yes / No)</i> | <i>Relevant Web link</i> |
|--|-----------------------------|-------------|--|---|--------------------------|
|  |                             |             |  |   |                          |
|  |                             |             |  |   |                          |

*13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:*

| <b>S. No.</b> | <b>Specify the law / regulation/ guidelines which was not complied with</b> | <b>Provide details of the non-compliance</b> | <b>Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts</b> | <b>Corrective action taken, if any</b> |
|---------------|---|--|--|--|
|               |   |  |  |  |
|               |   |  |  |  |

### **Leadership Indicators**

#### **1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

| <b>Parameter</b>  | <b>FY (Current Financial Year)</b> | <b>FY (Previous Financial Year)</b> |
|---|------------------------------------|-------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                   |                                    |                                     |
| (i) Surface water   |                                    |                                     |
| (ii) Groundwater  |                                    |                                     |
| (iii) Third party water   |                                    |                                     |
| (iv) Seawater / desalinated water   |                                    |                                     |
| (v) Others  |                                    |                                     |
| <b>Total volume of water withdrawal (in kilolitres)</b>                             |                                    |                                     |
| <b>Total volume of water consumption (in kilolitres)</b>                            |                                    |                                     |
| <b>Water intensity per rupee of turnover (Water consumed / turnover)</b>            |                                    |                                     |
| <b>Water intensity (optional) the relevant metric may be selected by the entity</b> |                                    |                                     |
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>        |                                    |                                     |
| (i) Into Surface water  |                                    |                                     |
| - No treatment  |                                    |                                     |
| - With treatment – please specify level of treatment                                |                                    |                                     |



|   |  |  |
|---|--|--|
| <i>(ii) Into Groundwater</i>                                |  |  |
| - <i>No treatment</i>                                       |  |  |
| - <i>With treatment – please specify level of treatment</i> |  |  |
| <i>(iii) Into Seawater</i>                                  |  |  |
| - <i>No treatment</i>                                       |  |  |
| - <i>With treatment – please specify level of treatment</i> |  |  |
| <i>(iv) Sent to third-parties</i>                           |  |  |
| - <i>No treatment</i>                                       |  |  |
| - <i>With treatment – please specify level of treatment</i> |  |  |
| <i>(v) Others</i>   |  |  |
| - <i>No treatment</i>                                       |  |  |
| - <i>With treatment – please specify level of treatment</i> |  |  |
| <b>Total water discharged (in kilolitres)</b>               |  |  |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

| <b>Parameter</b>  | <b>Unit</b>                                 | <b>FY (Current Financial Year)</b> | <b>FY (Previous Financial Year)</b> |
|---|---|------------------------------------|-------------------------------------|
| <b>Total Scope 3 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent |                                    |                                     |
| <b>Total Scope 3 emissions per rupee of turnover</b>  |   |                                    |                                     |
| <b>Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity</b>  |   |                                    |                                     |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

3. *With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.*
4. *If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:*

| <i>Sr. No</i> | <i>Initiative undertaken</i> | <i>Details of the initiative (Web-link, if any, may be provided along-with summary)</i> | <i>Outcome of the initiative</i> |
|---------------|------------------------------|---|----------------------------------|
|               |                              |   |                                  |

5. *Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.*
6. *Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.*
7. *Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.*

**ANNEX D**  
**(Clause 7)**

**I. Governance**

1. Board-level oversight of climate-related issues within the organization
2. Identification of the designation in the board with responsibility for climate-related issues.
3. Details of the board’s oversight of climate-related issues.
4. Whether the organization has at least one board member with competence on climate-related issues?
5. Details on the incentives provided for the management of climate-related issues to the relevant authorities of the organization.

**II. Business Strategy**

1. Organization’s strategy that should include a climate transition plan that aligns with a 1.5°C world?
2. Whether the organization use climate-related scenario analysis to inform its strategy?

Details of the organization’s use of climate-related scenario analysis

| Indicator                                   | Net Zero Emissions by 2050 Scenario (NZE) | Stated Policies Scenario (STEPS) | High Emissions/Temperature Scenario (RCP8.5) | Very High Emissions/Temperature Scenario (RCP8.5) |
|---|---|----------------------------------|--|---|
| Temperature Increase                        | 1.5°C                                     | 1.8°C                            | 2°C  | 4.3°C   |
| Policy                                      |   |                                  |  |   |
| Technology Adopted                          |   |                                  |  |   |
| Energy Consumption (EJ) 2022-2040           |   |                                  |  |   |
| Description of Energy Mix                   |   |                                  |  |   |
| Anticipated financial effects from material |   |                                  |  |   |

3. Details of the focal questions the organization seeks to address by using climate-related scenario analysis, and summarize the results
4. Description of how climate-related risks and opportunities have influenced the business strategy of the organization.
5. Description of how climate-related risks and opportunities have influenced the financial planning of the organization.

6. Quantification of the percentage share of the organization’s spending/revenue that is aligned with the organization’s climate transition.

**III. Sustainable Products**

1. Whether the organization classifies any existing goods and/or services as low-carbon products?
2. Details of your products and/or services that you classify as low carbon products.  
*The organization should provide comprehensive details of the products and/or services classified as low-carbon, including descriptions, features, carbon footprint reductions, and any certifications or standards they meet to support their low-carbon classification.*

| Taxonomy Used | Type of Product(s) or Service(s) | Description of Product(s) or Service(s) | Estimated Avoided Emissions   | Revenue from Low-Carbon Products (%) |
|---------------|----------------------------------|---|---|--------------------------------------|
|               |                                  |   | <i>Methodology:</i><br>- <i>Life Cycle Stage(s) Covered</i><br>- <i>Functional Unit:</i><br><i>Reference Product/Service:</i><br>- <i>Life Cycle Stage(s) Covered for Reference:</i><br>- <i>Estimated Avoided Emissions:</i><br>- <i>Explanation of Calculation:</i> |                                      |

3. Description of the organization’s efforts to reduce methane emissions from its own activities.

**IV. Carbon pricing**

1. Disclosure of carbon pricing regulation(s) that impacts the business operations of the company.

2. Complete the following table for each of the Emissions Trading Schemes (ETS) that the organization is regulated by.

| Type of Emission System | % of Scope 1 emissions covered by the ETS | % of Scope 2 emissions covered by the ETS | Period start date | Period end date | Comments |
|-------------------------|---|---|-------------------|-----------------|----------|
|                         |   |   |                   |                 |          |
|                         |   |   |                   |                 |          |

*The organization should select and specify which carbon pricing regulations impact its operations, including options such as Emissions Trading Systems (ETS), Cap & Trade programs, or Carbon Taxes, detailing the relevant jurisdictions and compliance requirements.*

3. Internal carbon pricing: Whether the organization applies internal carbon pricing schemes, and if so, how they support its decision making and incentivize the implementation of climate-related policies and targets

*The organization should clarify whether it applies internal carbon pricing schemes and explain how these schemes support decision-making processes and incentivize the implementation of climate-related policies and targets, including specific examples of their impact on investments and operational practices.*

| Type of internal carbon pricing mechanism | The defined scope of application for the carbon pricing schemes, including relevant activities, geographic regions, and entities involved. | Methodology for calculating carbon prices, including alignment with scientific guidance and future development based on science-based carbon pricing trajectories. | Approximate current-year gross GHG emissions (Scopes 1, 2, Scope 3 (in metric tonnes CO <sub>2</sub> eq) covered by scheme, along with their share of the total emissions. |
|---|--|--|--|
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |