

WIDE CIRCULATION DRAFT

BUREAU OF INDIAN STANDARDS
(DRAFT FOR COMMENTS ONLY)

(Not to be reproduced without permission of BIS or used standard)

**Sustainability Reporting and Disclosure Requirements —
Part 8 — Own Workforce**

ICS 03.100.02

Social Responsibility Committee, MSD 10	Sectional	Last Date for receipt of Comments is December 2024
--	------------------	---

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 8) 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 4	Climate change and pollution
Part 5	Water and marine resources
Part 6	Biodiversity and ecosystems
Part 7	Resource use and circular economy
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 8 — Own Workforce

1 Scope

The standard specifies the disclosure requirements which will enable users of the sustainability statement/disclosure to understand the organization's material impacts on its own workforce and report metrics on relevant & significant issues.

This document applies to all organizations of all types and sizes regardless of their sectors of activities and covers own workforce rights and requirements.

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 references

There are no normative references in this document.

3 Terms and definitions

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 Organization

4.1 The organization shall contribute to the improvement of standards of living through full and secure employment and decent work. The organization shall commit to its human rights policy that is relevant to its own workforce.

4.1.1 An organization should:

- i) describe the total number of employees, and breakdown of these employees by gender and by region and their employment status;
- ii) be confident that all work is performed by women and men who are legally recognized as employees or who are legally recognized as being self-employed;
- iii) not seek to avoid the obligation that the law places on the employer by disguising relationships that would otherwise be recognized as an employment relationship under the law;
- iv) recognize the importance of secure employment to both the individual worker and to society: use active workforce planning to avoid the use of work performed on a casual basis or the excessive use of work performed on a temporary basis, except where the nature of the work is genuinely short term or seasonal;

- v) provide reasonable notice, timely information and, jointly with worker representatives where they exist, consider how to mitigate adverse impacts to the greatest possible extent when considering changes in its operations, such as closures that affect employment
- vi) ensure equal opportunities for all workers and not discriminate either directly or indirectly in any labour practice;
- vii) eliminate any arbitrary or discriminatory dismissal practices
- viii) protect personal data and privacy of workers
- ix) take steps to ensure that work is contracted or sub-contracted only to organizations that are legally recognized or are otherwise able and willing to assume the responsibilities of an employer and to provide decent working conditions.
- x) not benefit from unfair, exploitative or abusive labour practices of its partners, suppliers or subcontractors, including home workers.

4.1.2 An organization should:

- i) ensure that the conditions of work comply with national laws and regulations and are consistent with applicable international labour standards;
- ii) provide decent conditions of work with regard to wages, hours of work weekly rest, holidays health and safety, maternity protection and ability to combine work with family responsibilities
- iii) wherever possible, allow observance of national or religious traditions and customs;
- iv) provide conditions of work for all workers that permit, to the greatest extent possible, work-life balance and are comparable with those offered by similar employers in the locality concerned
- v) pay wages directly to the workers concerned, subject only to any restriction or deduction permitted by laws, regulations or collective agreements
- vi) Appropriate severance pay-outs
- vii) comply with any obligation concerning the provision of social protection for workers
- viii) respect the right of workers to adhere to normal or agreed working hours established in laws, regulations or collective agreements.
- ix) It should also provide workers with weekly rest and paid annual leave
- x) respect the family responsibilities of workers by providing reasonable working hours, parental leave and, when possible, childcare and other facilities that can help workers achieve a proper work-life balance
- xi) compensate workers for overtime in accordance with laws, regulations or collective agreements.
- xii) Provide for grievance redressal for its internal stakeholders. Grievance redressal systems should include:
 - Clearly defined procedures for lodging complaints.
 - Timelines for addressing and resolving grievances.
 - Protection against victimization for employees who raise grievances.
 - Regular reporting of grievances and resolutions to relevant authorities.

Note – Indian laws referring to Grievance Redressal:

- Industrial Disputes Act, 1947
- Factories Act, 1948
- The Payment of Wages Act, 1936:
- The Minimum Wages Act, 1948

- The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013
- The Shops and Establishments Act**:
- The Trade Union Act, 1926:
- The Employee's Provident Funds and Miscellaneous Provisions Act, 1952**:

4.2 Social dialogue

Social dialogue includes all types of negotiation, consultation or exchange of information between or among representatives of governments, employers and workers, on matters of common interest relating to economic and social concerns. Social dialogue is based on the recognition that employers and workers have both competing and mutual interests,

An organization should respect at all times the right of workers to form or join their own organizations to advance their interests or to bargain collectively.

4.3 Health and safety at work

Health and safety at work concerns the promotion and maintenance of the highest degree of physical, mental and social well-being of workers and prevention of harm to health caused by working conditions. It also relates to the protection of workers from risks to health and the adaptation of the occupational environment to the physiological and psychological needs of workers.

An organization should:

- i) develop, implement and maintain an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing
- ii) understand and apply principles of health and safety management, including the hierarchy of controls:
- iii) elimination, substitution, engineering controls, administrative controls, work procedures and personal protective equipment
- iv) analyse and control the health and safety risks involved in its activities
- v) communicate the requirement that workers should follow all safe practices at all times and ensure that workers follow the proper procedures;
- vi) provide the safety equipment needed, including personal protective equipment, for the prevention of occupational injuries, diseases and accidents, as well as for dealing with emergencies;
- vii) record and investigate all health and safety incidents and problems in order to minimize or eliminate them.
- viii) address the specific ways in which occupational safety and health (OSH) risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, inexperienced or younger workers;
- ix) provide equal health and safety protection for part-time and temporary workers, as well as subcontracted workers;
- x) provide adequate training to all personnel on all relevant matters;
- xi) respect the principle that workplace health and safety measures should not involve monetary
- xii) expenditures by workers;

4.4 Human development and training in the workplace

Human development includes the process of enlarging people's choices by expanding human capabilities and functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a decent standard of living. Human development also includes access to political, economic and social opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a community and contributing to society.

An organization should:

- i) provide all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis;
- ii) ensure that, when necessary, workers being made redundant are helped to access assistance for new employment, training and counselling;

5 Impacts, risks and opportunities

The organization shall describe its policies that address the management of its material impacts on own workforce, as well as associated material risks and opportunities. The organization shall disclose its general process for engaging with its own workers and workers' representatives and its actual and potential material impacts on its own workforce. The processes shall provide for remediation of negative impacts, as well as channels available for workforce to raise concerns.

The approach to mitigate material risks and pursuing material opportunities and effectiveness of organization's actions shall be disclosed.

The organization shall further disclose the time bound and outcome oriented targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.

6 Key performance indicators (KPIs)

6.1 The organizations shall report annually on the Key Performance Indicators (KPI). The organization shall report the total number, and a breakdown by gender and by region, of:

- i) permanent employees,
- ii) non-permanent employees
- iii) non-guaranteed hours employees
- iv) full-time employees
- v) part-time employees

6.2 The organization shall describe the following information for well-being of permanent employees and other than permanent employees:

- i) percentage of employees/workers (non-permanent employees) covered by health insurance, accident insurance, maternity/paternity benefits and day-care facilities

- ii) Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

$$\% \text{ of total spending on employee welfare} = \frac{\text{Money spent on employee welfare}}{\text{Total revenue generated by the organization}} \times 100$$

- iii) % of employees covered under retirement benefits – PF, Gratuity, ESI and others, if applicable.

$$\% \text{ of employees covered under retirement benefits} = \frac{\text{Number of employees covered}}{\text{Total number of employees in organization}} \times 100$$

- iv) Whether the premises /offices of organization are accessible to differently abled employees and workers.

- v) Whether the organization have an equal opportunity policy

- vi) Return to work and retention rates of permanent employees and workers that took parental leave

- vii) Available mechanism to receive and redress grievances for employees and workers

- viii) Membership of employees and workers in association(s) or Unions recognized by the organization

- ix) Training given to employees and workers

- x) Performance and career development reviews of employees and workers

Notes:

- 1 Annexes A and B 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 3 and Principle 5) of BRSR Core is applicable to this part and hence is addressed in Annex B.

7 Disclosures

7.1 General disclosures

The organization shall disclose how its strategy and business model play a role in taking action on significant material impacts on its own workforce. The organization shall disclose if the views on the materiality of its own workforce have been taken into consideration while deciding its strategy and business model.

The organization shall disclose the information regarding its operational significant actual and potential negative impacts on its own workforce (permanent employees and non-permanent employees).

7.2 Disclosure on own workforce

The organization shall disclose the following:

- i) percentage of employees/workers (non-permanent employees) covered by health insurance, accident insurance, maternity benefit, paternity benefits and day-care facilities
- ii) spending on measures towards well-being of employees and workers (including permanent and other than permanent) with respect to total revenue generated by the organization
- iii) details of workforce covered under retirement benefits – PF, gratuity, ESI and others.
- iv) accessibility to differently abled workforce.
- v) its equal opportunity policy
- vi) details of workforce who have returned to work and their retention rate that took parental leave
- vii) grievances redressal for workforce – permanent workers/employees and non-permanent workers/employees
- viii) membership of employees and workers in association(s) or unions recognized by the organization
- ix) training given to workforce, including contractual employees
- x) performance and career development reviews of employees and workers
- xi) occupational health and safety management system implemented by the organization
- xii) identification of work-related hazards and its risks assessment carried by the organization
- xiii) access of workforce to non-occupational medical and healthcare services
- xiv) details of safety related incidents occurred in a financial year:

ANNEX A
(Clause 6.2)

Key Performance Indicators (KPIs)

The KPIs under own workforce 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	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	To check sources including – <ul style="list-style-type: none"> • Insurance Policies & Premium Paid Details • Infant Care Policy • Amount billed/invoices towards providing such facilities <i>(The following measures may be included – health insurance, accident insurance, maternity benefits, paternity benefits, day care facilities, health & safety measures including access to mental health)</i>
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	To check on the basis of claims
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	<ol style="list-style-type: none"> 1. Total number of lost time injuries 2. Total No. of working hours 3. LTIFR = (Total number of lost time injuries *10,00,000) / Total No. of working hours
			No. of fatalities	To check on the basis of claims as reported to the Factory Inspector

ANNEX B
(Clause 6.2)

Format for new KPIs as per BRSR core as per Principle 3 and Principle 5 of NGRBC are as follows:

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 Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
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 Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
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 (If Yes, then give details of the mechanism in brief)
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:

- a. Whether an occupational health and safety management system has been implemented by the entity? (*Yes/ No*). If yes, the coverage such system?
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
- d. 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>				

4. 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*)

5. 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	

6. 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.

Male										
Female										
Workers										
Permanent										
Male										
Female										
Other Permanent than										
Male										
Female										

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)				
Key Managerial Personnel				
Employees other than BoD and KMP				
Workers				

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY (Current Financial Year)	FY (Previous Financial Year)
Gross wages paid to females as % of total wages		

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? **(Yes/No)**

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

6. 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
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY (Current Financial Year)	FY (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)
10. Assessments for the year

	% of value chain partners (by value of business done with such partners) that were assessed
--	--

Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
2. Details of the scope and coverage of any Human rights due-diligence conducted.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.