



# SURVEY ON SUSTAINABILITY IN TOP 100 COMPANIES

*(Based on BRR and BRSR)*



## 2nd Edition

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# GLOSSARY

<b>AC</b>	Audit Committee
<b>BR</b>	Business Responsibility
<b>BRR</b>	Business Responsibility Report
<b>BRSR</b>	Business Responsibility and Sustainability Report
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Financial Officer
<b>CMD</b>	Chairman and Managing Director
<b>CS</b>	Company Secretary
<b>CSR</b>	Corporate Social Responsibility
<b>CSRC</b>	Corporate Social Responsibility Committee
<b>ESG</b>	Environment, Social and Governance
<b>ESI</b>	Employees State Insurance
<b>FY</b>	Financial Year
<b>ID</b>	Independent Director
<b>KMP</b>	Key Managerial Personnel
<b>MD</b>	Managing Director
<b>NID</b>	Non-Independent Director
<b>NRC</b>	Nomination and Remuneration Committee
<b>PF</b>	Provident Fund
<b>RMC</b>	Risk Management Committee
<b>SRC</b>	Stakeholders Relationship Committee
<b>WTD</b>	Whole-time Director

## ABOUT THE SURVEY

Society, as a stakeholder, has been at the receiving end of mindless developmental plans and projects over the years. Not much thought has been given to the adverse effects of actions of corporates, for which actions succeeding generations will have to pay a big price.

The first fledgling steps were taken in India through an initially voluntary, and subsequently prescriptive, regime for encouraging and nudging corporates to undertake programmes and initiatives that reflected their contribution to society. With the Companies Act, 2013 coming into force, a “comply or explain” regime was put in place to persuade corporates to spend in every FY, 2% of their average net profits made during the 3 preceding years. While this led to some impactful interventions, especially in areas such as education and health, the seriousness of intent was not broad-based across corporate India. Tighter regulatory prescriptions have led to more serious initiatives in the area of CSR.

It has been for some time been recognised that a unidimensional CSR push might not be adequate. Equal focus is now sought to be given to the 3 pillars of ESG, i.e. Environment, Social and Governance related factors. The Business Responsibility Report (BRR) that had been mandated for the top 1000 listed companies by market cap, was a half-way house towards attaining the objectives of ESG. Moving further in this direction, SEBI has mandated Business Responsibility and Sustainability Reporting (BRSR) from FY 2022-23 for top 1000 companies by market cap. This is intended to lay considerable emphasis on quantifiable metrics, which allow for easy measurement and comparability across companies, sectors, and time periods. In FY 22, among the top 100 companies, 47 companies have already published BRSR, before it became mandatory. Comprehensiveness and quantification have helped to capture the efforts of the companies in this sphere.

In this report, we have examined 53 BRR reports and 47 BRSR reports (by companies that published them before they became mandatory). This insights that emerged point to the fact that most companies are beginning to see value in this effort. The clear recognition of where they are, and what they need to do, is expected to influence corporate behaviour in the years ahead.

We hope that this Survey, based on information available through the BRR and BRSR reports, is a good pointer to determine where we are, where we ought to be, as well as what issues need to be fixed, while on the ESG journey.

## METHODOLOGY

We have chosen not to comment on the quality of the disclosures or the interventions of the companies. Instead, we have looked at whether the companies have provided all the information, that has been sought, respecting both the letter and the spirit of the questions. We have also considered whether companies have provided complete disclosures, as envisaged by Regulations, while responding to questions under each Principle of BRR and BRSR.

We have chosen not to comment on the inadequacies of the responses. The fact that companies are sharing much of the required information is both a matter of some comfort as well as a pointer to other companies that they could fall by the wayside if these aspects are not appropriately addressed, sooner rather than later.

Only the questions for which there are observations have been considered. Some companies have not given some of the information.

## DISCLAIMER

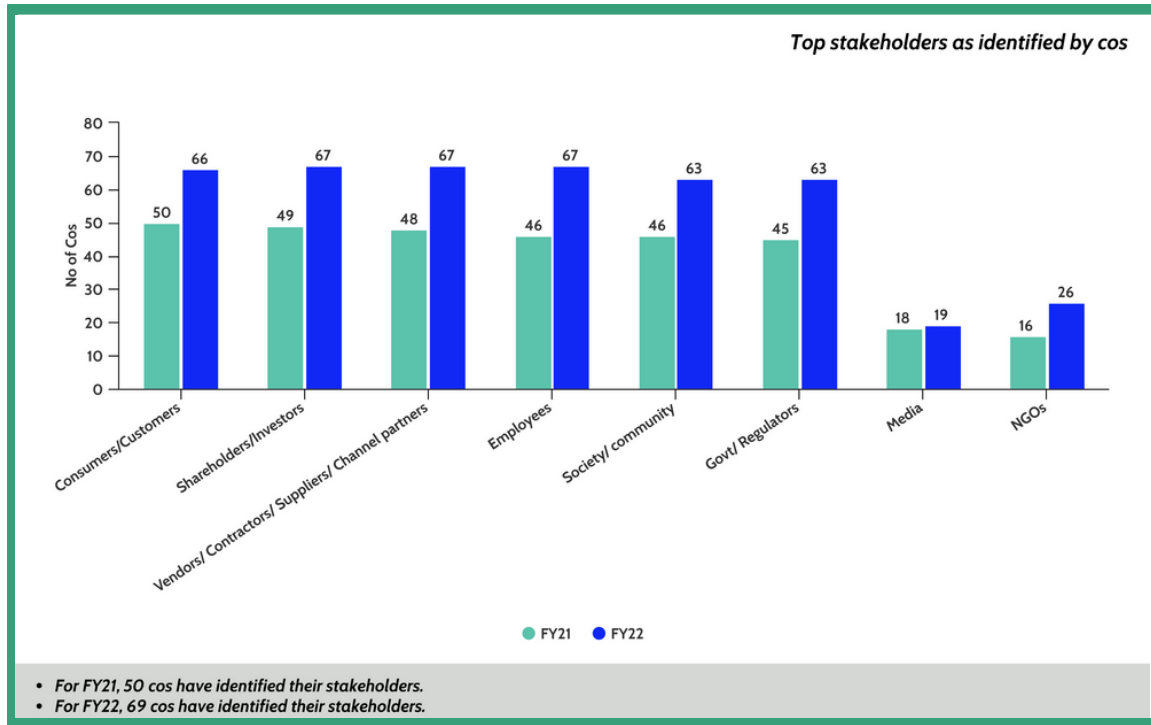
Source of all information in this Survey is the BRR/ BRSR report, Annual Report, Sustainability/ ESG report, if any, of the respective companies.



# **SUSTAINABILITY/ ESG RELATED DISCLOSURES**

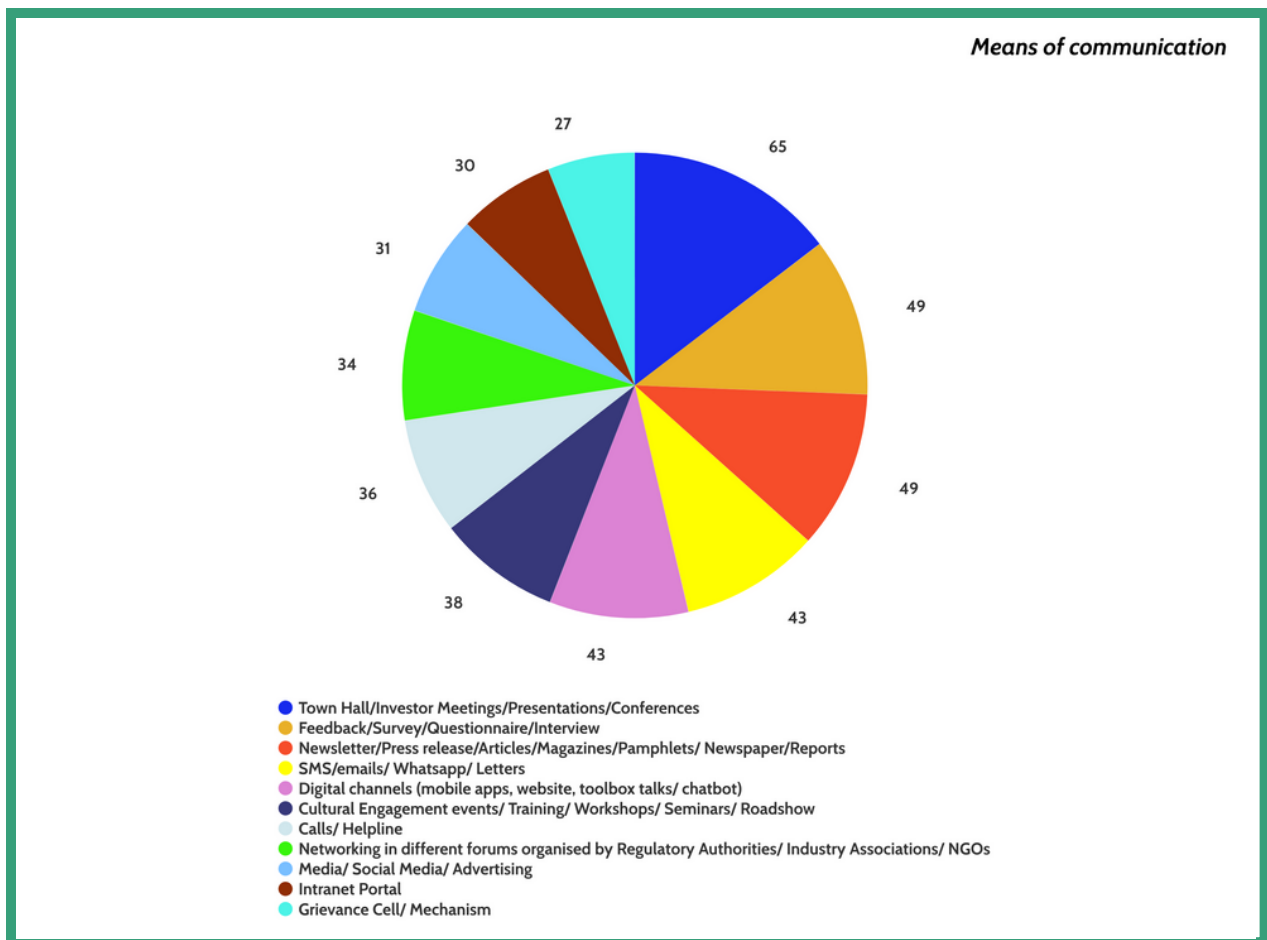
## STAKEHOLDER ENGAGEMENT

With the focus having shifted from shareholders to stakeholders, it is necessary for corporates to identify all categories of stakeholders in order to engage with them appropriately. Conducting the affairs of the company in a manner consistent with the interest of all stakeholders, is a basic requirement.



- Other stakeholders identified by companies include academic institutions, financial institutions, industry bodies, contractual workers and trade associations.

## MEANS OF COMMUNICATION WITH STAKEHOLDERS



- Other means of communication include webcast/ podcast and communication with employee associations and unions.

## REPORTING OF ESG

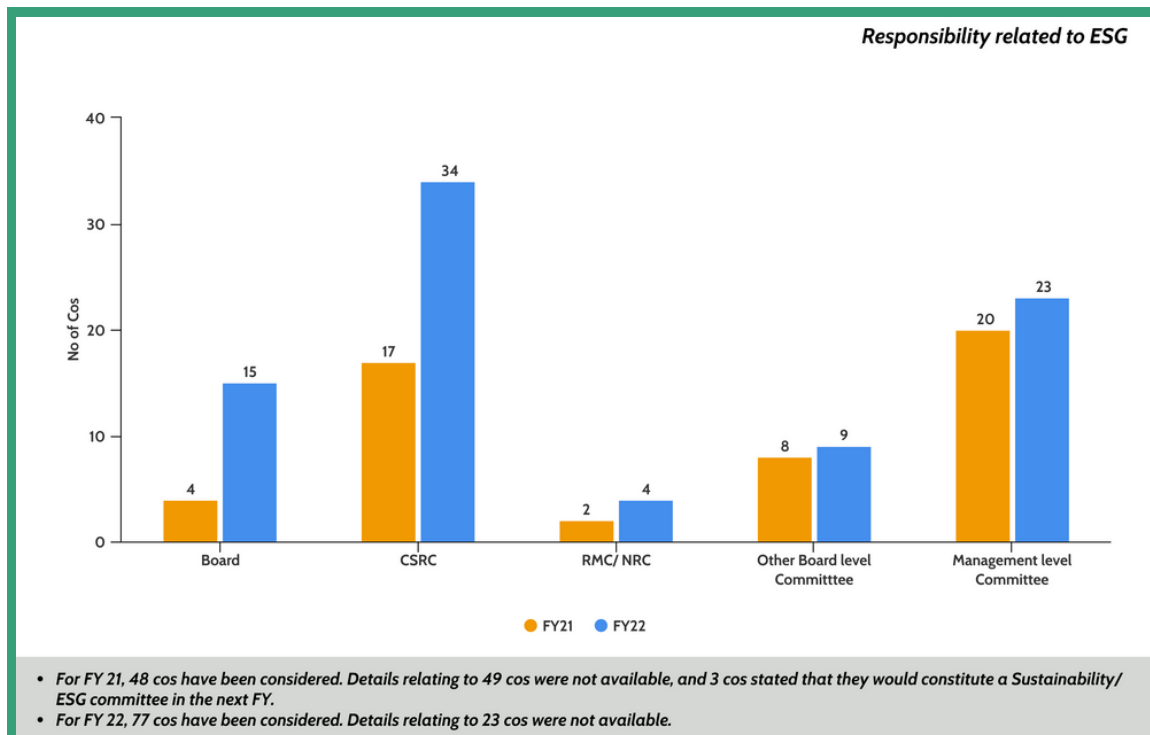
- In FY 21, 72 companies and in FY 22, 77 companies have published a Sustainability report/ ESGreport/ Integrated report, in addition to BRR/ BRSR.
- 3 companies have been publishing Sustainability reports since FY 04.

## INTERNATIONAL STANDARDS

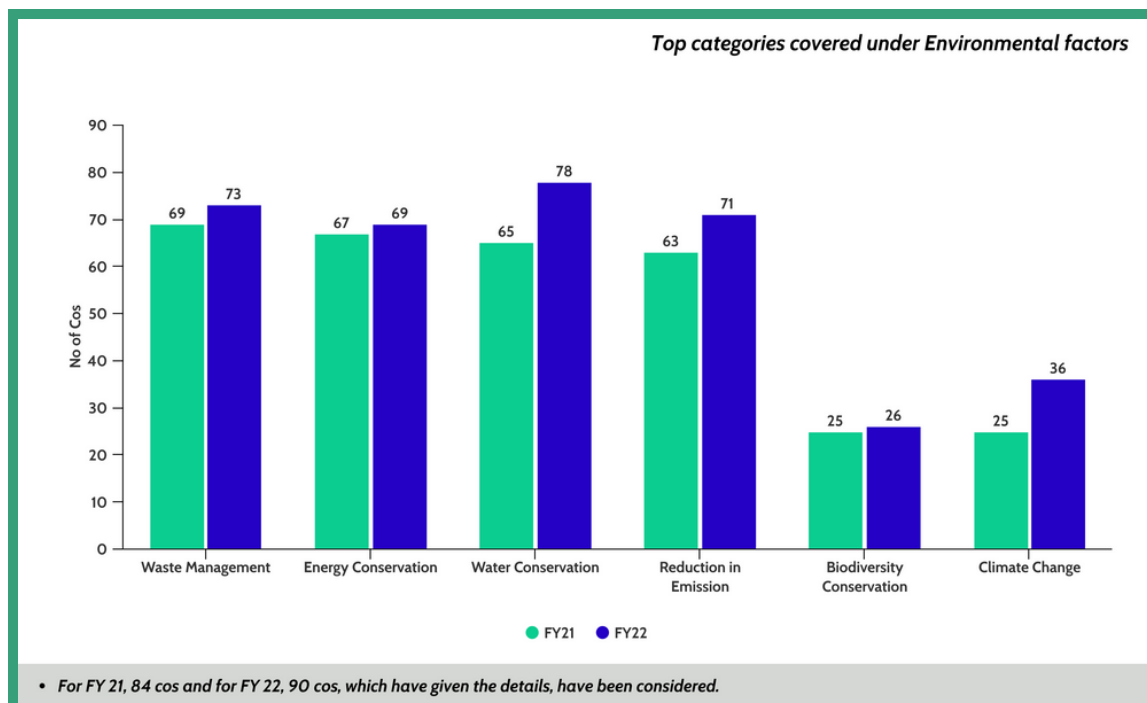
- In FY 21, 69 companies and in FY 22, 76 companies follow one or more international standards relating to sustainability.



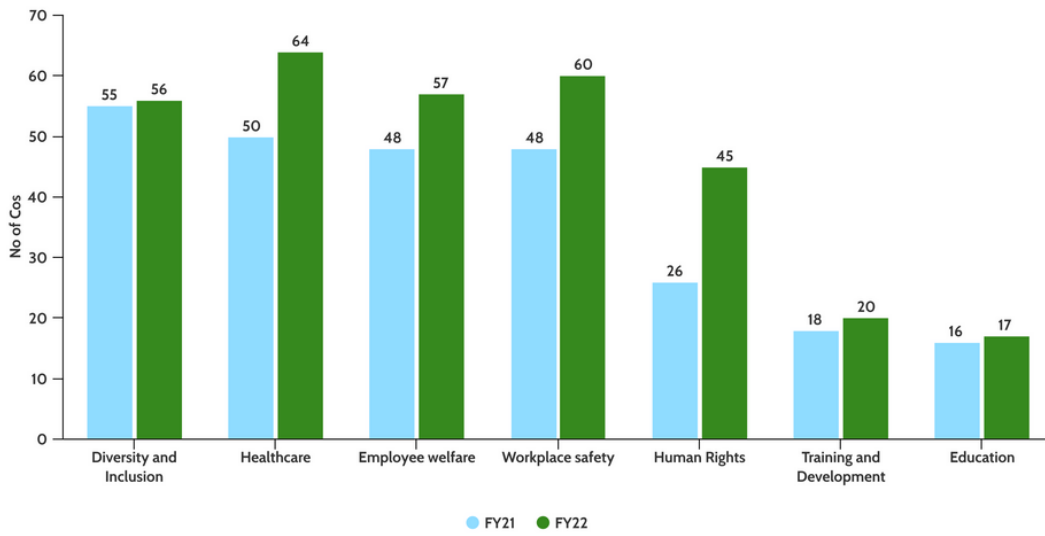
## OVERSIGHT BY BOARD OR COMMITTEE



## CATEGORIES COVERED UNDER ESG

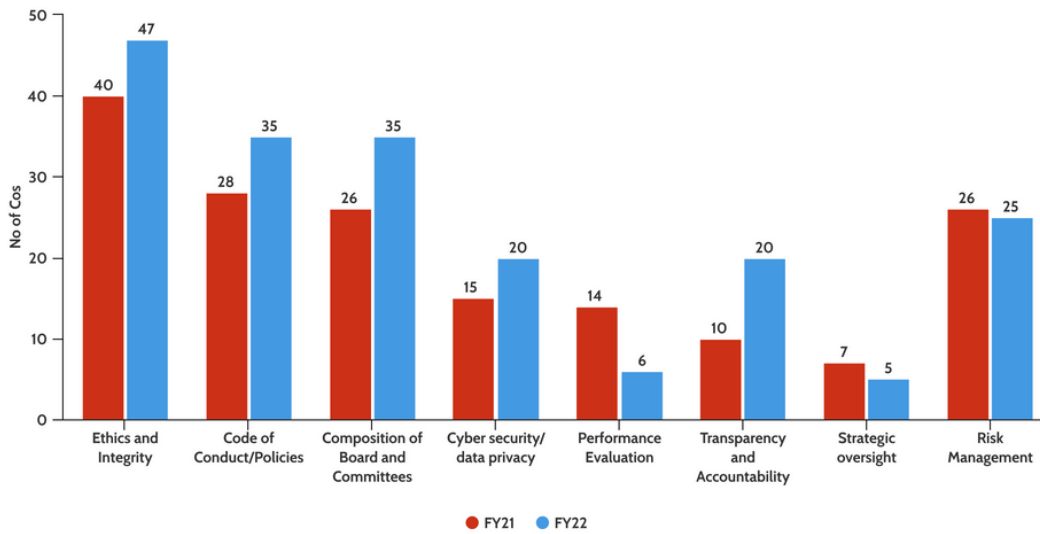


**Top categories covered under Social factors**



• For FY 21, 82 cos and for FY 22, 90 cos, which have given the details, have been considered.

**Top categories covered under Governance factors**



• For FY 21, 69 cos and for FY 22, 77 cos, which have given the details, have been considered.



**BUSINESS RESPONSIBILITY  
REPORT (BRR)**

# **SECTION A: GENERAL INFORMATION ABOUT THE COMPANY**

## **EMAIL ID**

- 4 companies have given email ids specific to a person who may/may not be handling BR.
- 4 companies have given domain specific email ids.
- 45 companies have given a general email id.

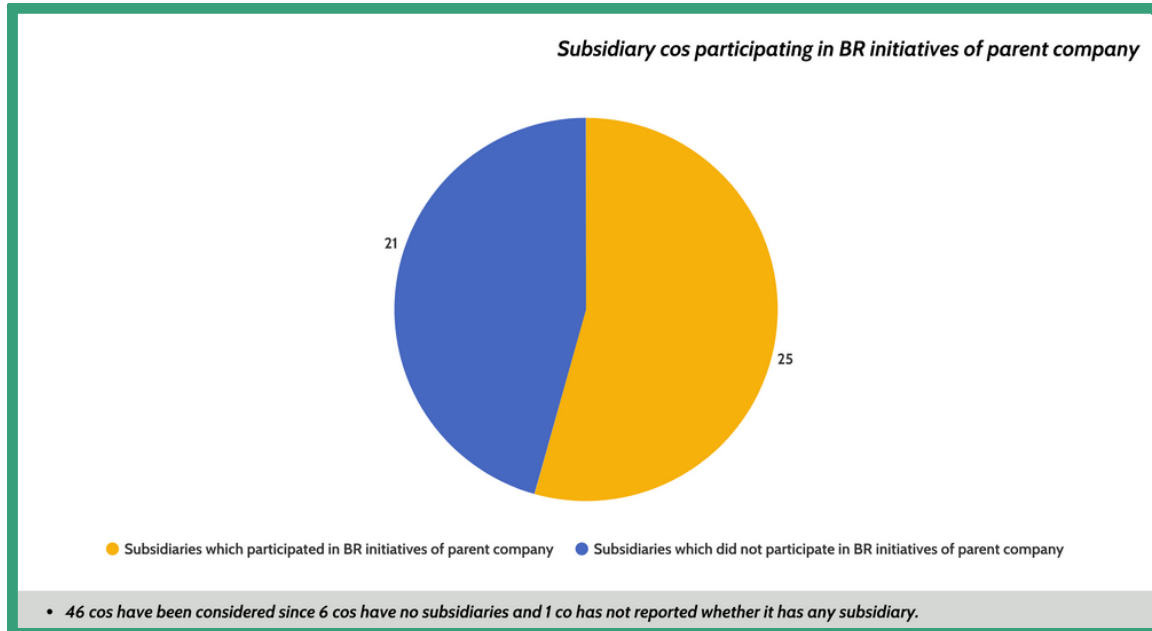
## **MARKETS SERVED BY THE COMPANIES – LOCAL/ STATE/ NATIONAL / INTERNATIONAL**

- 40 companies serve both national and international markets.
- 13 companies serve only national markets.

## SECTION C: OTHER DETAILS

### SUBSIDIARIES PARTICIPATING IN BR INITIATIVES

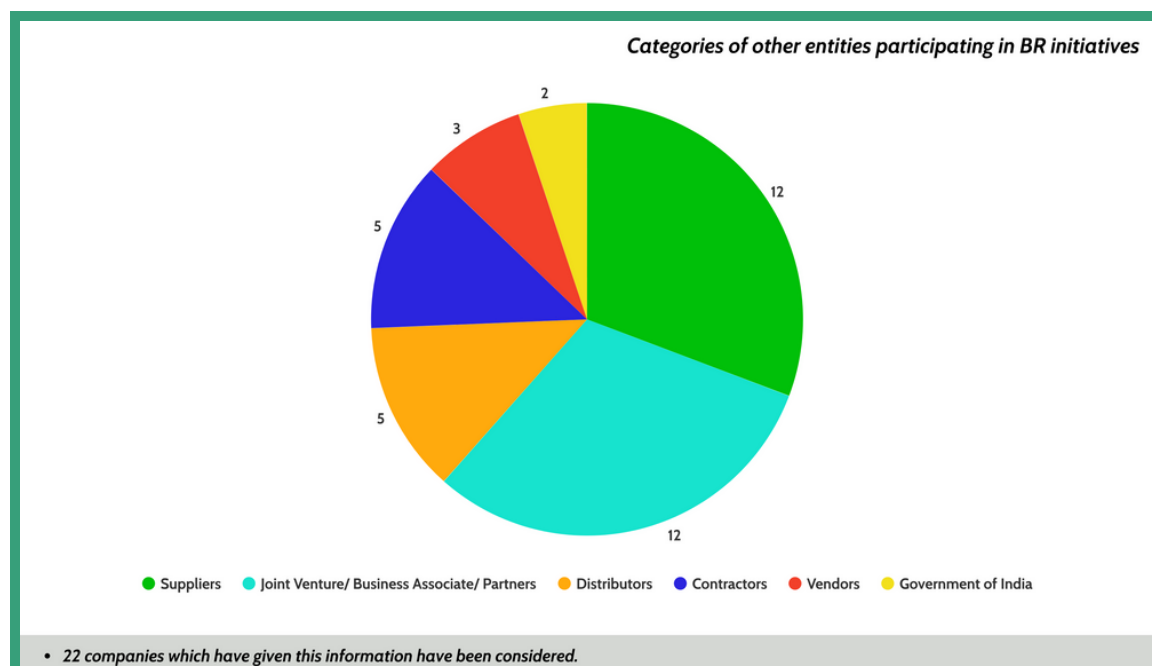
For greater impact, BR initiatives of the parent company should preferably be followed by its subsidiaries also.



- 1 company has not reported whether its subsidiary participates in their BR initiatives.
- 6 companies have reported that they do not have any subsidiaries hence the question is not applicable to them.

### OTHER ENTITIES PARTICIPATING IN BR INITIATIVES

Other entities such as vendors, JV partners, employees etc of the company should be encouraged to participate in the BR initiatives of the parent company.

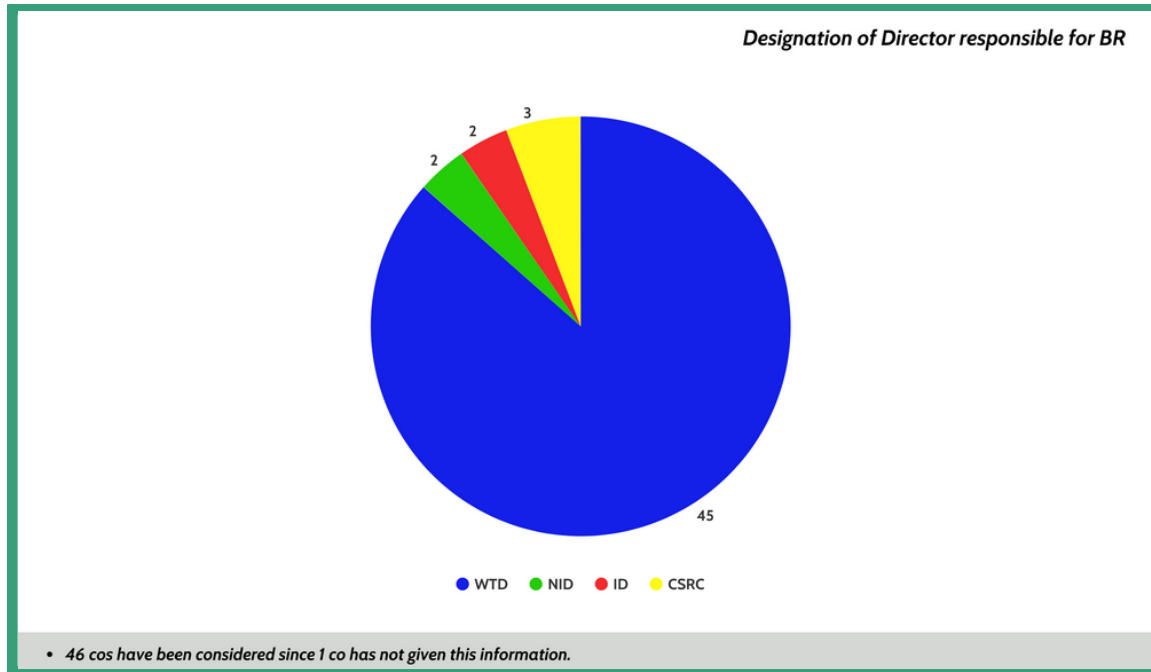


- 29 companies have reported that other entities do not participate in their BR initiatives.
- 1 company has not reported whether other entities participate in their BR initiatives.

# SECTION D: BR INFORMATION

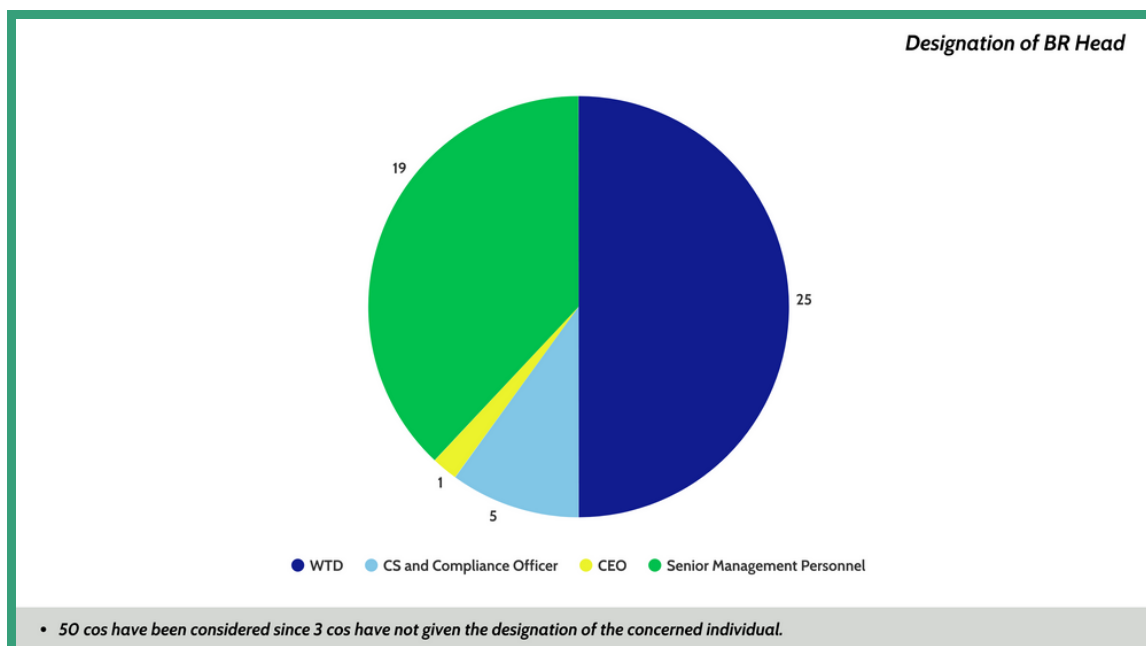
## DIRECTOR RESPONSIBLE FOR BR

Since BR is an important initiative, it is envisaged that a Director-level person should be responsible for the BR initiatives of the company.



## DESIGNATION OF BR HEAD

Since BR is an important initiative, a senior functionary of the company should be responsible for it.



## **E-MAIL ID OF BR HEAD**

This is an important piece of information since if the company has to be contacted for its BR initiatives, this is likely to be the first point of contact.

- 29 companies have given person specific email ids.
- 5 companies have given domain specific email ids.
- 15 companies have given a general email id.
- 4 companies have not given any email id.

## **PRINCIPLE-WISE BR POLICY/POLICIES (As per national voluntary guidelines)**

Each company is expected to have at least one policy for each of the 9 principles that have been given under BRR. These policies have to be framed keeping in mind various parameters, such as whether the policy was made in consultation with various stakeholders, whether the Board has approved it, and whether it has been communicated to stakeholders etc. Accordingly, each company has to report compliance on each of these parameters for each of the policies.

- 34 companies have complied with all the parameters given under the 9 principles.
- 19 companies that have not followed one or more parameters for at least 1 of the principles.



# GOVERNANCE RELATED TO BR

## ASSESSMENT OF BR PERFORMANCE OF THE COMPANY

It is important to periodically assess the BR performance of the company. Who assesses this performance is equally important.

- 25 companies have reported that Board/ Board level committees assess the BR performance.
- 12 companies have reported that Senior Management/ Management level committees assess the BR performance
- 16 companies have not given this information. Not giving this information transparently can give rise to a doubt that BR is not being given enough attention at the senior levels in the company.

## FREQUENCY WITH WHICH BR PERFORMANCE IS ASSESSED

In addition to assessment, the frequency with which the Board/ one of its committees/ some member(s) of senior management reviews the BR performance of the company is also important.

- 51 companies have given the frequency of assessing BR performance. Out of these
  - 17 companies have reported that they assess BR performance in 3-6 months.
  - 5 companies have reported that they assess BR performance periodically/monthly.
  - 34 companies have reported that they assess BR performance annually.
- Some companies have given more than one frequency of assessing BR performance and all such data has been considered. Accordingly, the total number exceeds the number given above.
- 2 companies have not given the frequency of assessing BR performance.

## SECTION E: PRINCIPLE-WISE PERFORMANCE

### PRINCIPLE 1

**1. Does the policy relating to ethics, bribery, and corruption cover only the company? Yes/ No. Does it extend to the Group/Joint Ventures/ Suppliers/Contractors/NGOs /Others?**

#### Coverage of the policy

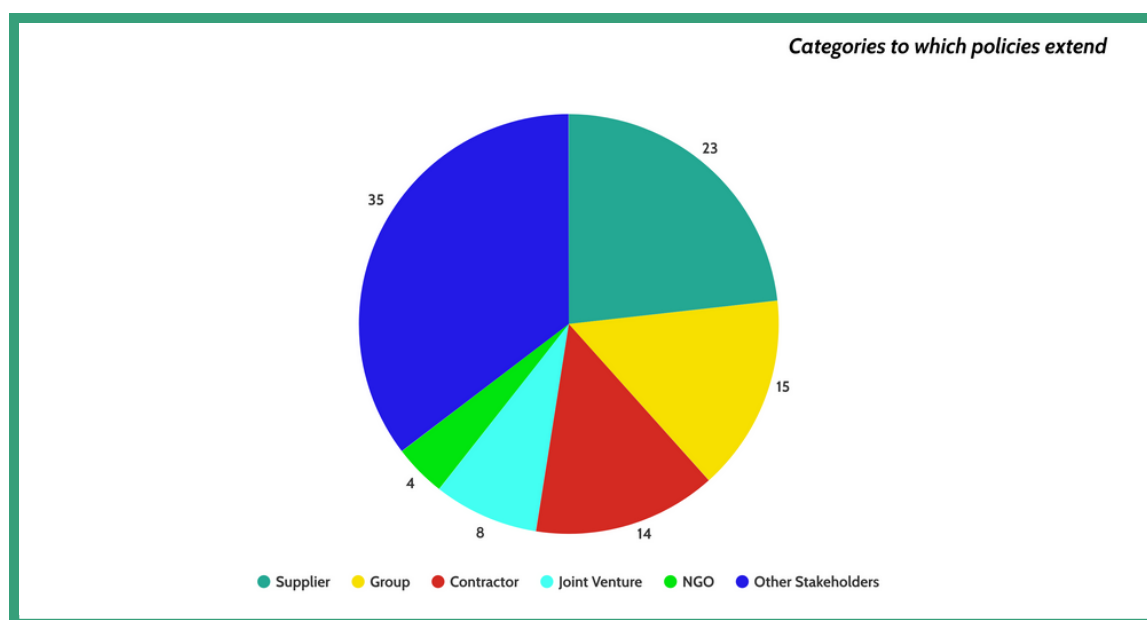
- 44 companies have reported that the policy extends to one or more of the categories mentioned.
- 9 companies have reported that the policy covers only the company.

#### Number of policies relating to this principle

- The highest number of policies that a company had under this principle was 18.

#### Categories to which the policies extend

For the policies to be effective, they should extend to the entities that deal with the company.



**2. How many stakeholder complaints have been received in the past financial year and what percentage was satisfactorily resolved by the management? If so, provide details thereof, in about 50 words or so.**

- 45 companies have received complaints from various stakeholders, out of which
  - 2 companies have resolved less than 50% of the complaints received.
  - 4 companies have resolved 50-75% of the complaints received.
  - 21 companies have resolved 76-99.99% of the complaints received.
  - 26 companies have resolved 100% complaints.
- Some companies had different % of resolutions for different categories of stakeholders and all such data has been considered. Accordingly, the total number exceeds the number given above.
- 34 companies had pending complaints at the end of the FY, but of which 10 companies stated that they were under investigation/ review/ due process, 1 company gave reason for pending complaints.
- 7 companies have reported receiving zero complaints.
- 1 company has not reported any complaints.

## PRINCIPLE 2

**1. List up to 3 of your products or services whose design has incorporated social or environmental concerns, risks and/or opportunities.**

- 47 companies have disclosed that the designs of their products or services have incorporated these details.
- While 1 company has not given this information, 2 companies stated that this was not applicable to them.

**2. For each such product, provide the following details in respect of resource use (energy, water, raw material etc.) per unit of product(optional):**

**a) Reduction during sourcing/production/ distribution achieved since the previous year throughout the value chain?**

**b) Reduction during usage by consumers (energy, water) has been achieved since the previous year?**

- 10 companies have given these details.
- 29 companies have stated "No".
- While 12 companies have stated that this is not applicable to them, 2 have not given this information.

**3. Does the company have procedures in place for sustainable sourcing (including transportation)?**

**(a) If yes, what percentage of your inputs was sourced sustainably? Also, provide details thereof, in about 50 words or so.**

- 42 companies have disclosed that they have procedures in place for sustainable sourcing. Out of these, 10 companies have given the %.
- 2 companies have disclosed that they do not have procedures in place for sustainable sourcing.
- While 8 companies have reported that the said provision is not applicable to them, 1 has not given this information.

**4. Has the company taken any steps to procure goods and services from local & small producers, including communities surrounding their place of work?**

**(a) If yes, what steps have been taken to improve their capacity and capability of local and small vendors?**

- 43 companies have taken steps, out of which 30 companies helped improve the capacity and capability of local and small vendors.

**5. Does the company have a mechanism to recycle products and waste? If yes what is the percentage of recycling of products and waste (separately as <5%, 5-10%, >10%). Also, provide details thereof, in about 50 words or so.**

- 46 companies have a mechanism to recycle products and waste, out of which 25 companies have given the %.
- 7 companies have reported that this provision is not applicable to them.

## PRINCIPLE 3

### *3. Please indicate the Number of permanent women employees.*

- The highest percent of permanent women employees is 39.15% in 1 company.
- The lowest percent of permanent women employees is 0.57% in 1 company.

### *4. Please indicate the Number of permanent employees with disabilities*

- 42 companies have given the number of permanent employees with disabilities, out of these 3 companies had no permanent employees with disabilities.
- 11 companies have not given this detail.

### *5. Do you have an employee association that is recognized by management?*

- In 35 companies, employee association(s) is/are recognized by the management. Out of these, 9 companies have given the number of employee associations.

### *6. What percentage of your permanent employees is members of this recognized employee association?*

- 32 companies have given this information.

### *7. Please indicate the Number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year.*

#### **Sexual harassment**

- 32 companies have reported receiving complaints. Out of these 11 companies had pending complaints at the end of FY.
- The maximum number of complaints received was 49.
- 21 companies reported receiving no complaints.

#### **Child labour, forced labour, involuntary labour**

- 49 companies reported receiving no complaints.
- 4 companies did not report any complaints.

#### **Discriminatory employment**

- 49 companies reported receiving no complaints.
- 4 companies did not report any complaints.

### *8. What percentage of your under mentioned employees were given safety & skill up-gradation training in the last year?*

#### *a. Permanent Employees*

#### *b. Permanent Women Employees*

#### *c. Casual/Temporary/Contractual Employees*

#### *d. Employees with Disabilities*

Several companies mentioned training hours, and not the percentage of employees who benefitted. This could lead to the adverse conclusion that enough might not have been done in these companies. Also, the number/ percentage of employees who benefitted from such trainings is not clear.

- 39 companies have given information on safety and skill up-gradation training to employees. While 36 companies have given the percentage of employees covered, 2 companies have given training hours and 1 company has given man-days.
- Highest percentage of safety and skill up-gradation training given to all categories of employees was 100%.
- Lowest percentage of safety & skill up-gradation training given
  - For permanent employees for safety is 12.27%
  - For permanent employees for skill up-gradation is 15.4%
  - Training for permanent women employees under both categories is 0.32%.
  - Some companies have not trained casual/temporary/ contractual employees, as well as employees with disabilities.

## PRINCIPLE 4

### *1. Has the company mapped its internal and external stakeholders? Yes/No*

- 52 companies have mapped their internal and external stakeholders.
- 1 company did not disclose this information.

### *2. Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders.*

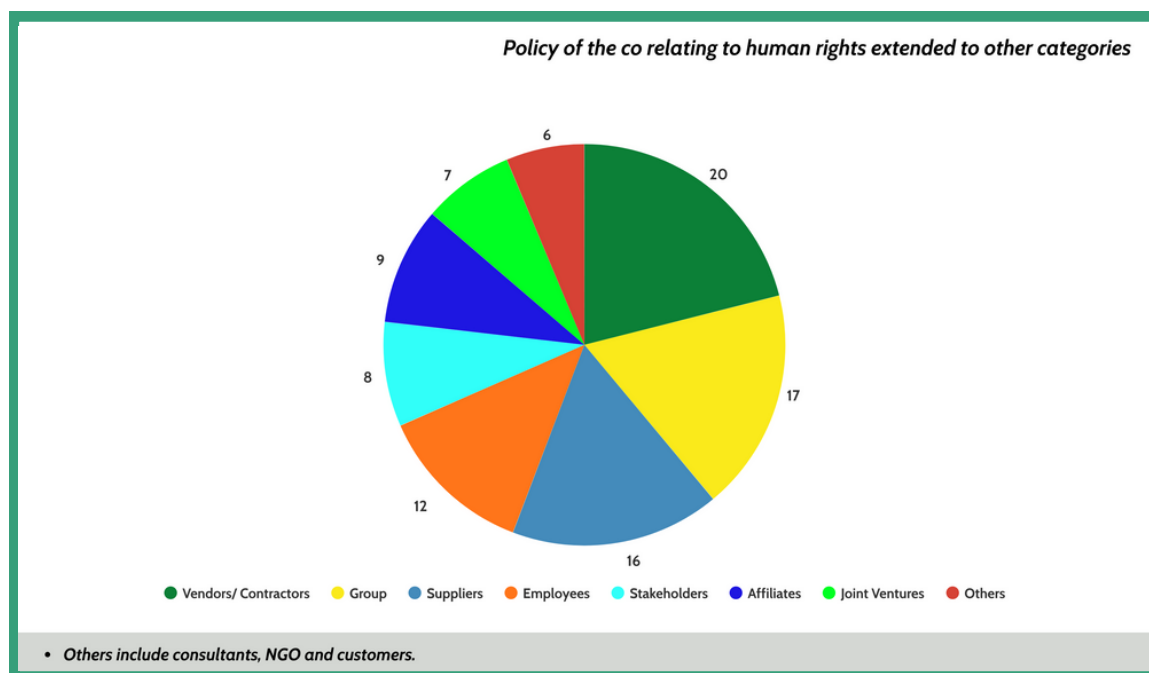
- Out of 52 companies, 51 companies have also identified disadvantaged/ vulnerable/ marginalised stakeholders.

### *3. Are there any special initiatives taken by the company to engage with the disadvantaged, vulnerable and marginalized stakeholders. If so, provide details thereof, in about 50 words or so.*

- 51 companies have taken initiatives to engage with disadvantaged/ vulnerable/ marginalised stakeholders, and have also provided the details of such engagements.

## PRINCIPLE 5

### 1. Does the policy of the company on human rights cover only the company or extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs/Others?



- 11 companies have stated that the policy on human rights covers only the company.
- 1 company has stated that it has no policy on human rights.

### 2. How many stakeholder complaints have been received in the past financial year and what percent was satisfactorily resolved by the management?

- 9 companies have received complaints from various stakeholders, out of which
  - 1 company has resolved less than 50% of the complaints received.
  - 1 company has resolved 50-75% of the complaints received.
  - 4 companies have resolved 76-99.99% of the complaints received.
  - 4 companies have resolved 100% complaints.
- Some companies had different % of resolutions for different categories of stakeholders and all such data has been considered. Accordingly, the total number exceeds the number given above.
- 35 companies have reported receiving no complaints.
- 9 companies have not reported any complaints.

## PRINCIPLE 6

### ***1. Does the policy related to Principle 6 cover only the company or extends to the Group/Joint Ventures/Suppliers/Contractors/NGOs/others.***

- 16 companies have disclosed that the policy extends only to the company.
- 18 companies have disclosed that the policy extends to group companies too.
- 28 companies have disclosed that the policy extends to other stakeholders.
- Some companies have disclosed that the policy extends to group companies as well as other stakeholders. Accordingly, the total number exceeds the number given above.

### ***2. Does the company have strategies/ initiatives to address global environmental issues such as climate change, global warming, etc? Y/N. If yes, please give hyperlink for webpage etc.***

- 50 companies reported to have such strategies/ initiatives to address global environmental issues. Out of these, 24 companies have given hyperlinks, of which 20 companies have given specific hyperlinks for ease of access for stakeholders.
- While 1 company reported that it had no such strategy, 1 reported that it was not applicable to it. 1 company did not disclose these details.

### ***3. Does the company identify and assess potential environmental risks? Y/N***

- 49 companies have identified and assessed the potential environmental risks. Out of these, 40 companies have given the details.
- 1 company has not identified such risks, and 2 companies have not done so citing that they are not into manufacturing. 1 company has not given this information.

### ***4. Does the company have any project related to Clean Development Mechanism? If so, provide details thereof, in about 50 words or so. Also, if Yes, whether any environmental compliance report is filed?***

- 21 companies have project(s) relating to clean development mechanism. Out of these, 20 have given details of the project(s).
- While 24 companies did not have such projects, 8 companies have stated that this is not applicable to them.

### ***5. Has the company undertaken any other initiatives on – clean technology, energy efficiency, renewable energy, etc. Y/N. If yes, please give hyperlink for web page etc.***

- 51 companies have undertaken such initiatives. Out of 51 companies, 17 have given hyperlinks, with 14 giving specific hyperlinks for ease of access.
- While 1 company has not done so, 1 company mentioned that is not applicable to it.

### ***6. Are the Emissions/Waste generated by the company within the permissible limits given by CPCB/SPCB for the financial year being reported?***

- 40 companies have reported that emissions/waste generated by the company were within permissible limits. Out of these, 17 companies have provided the details.
- 2 companies reported that the emission was not within permissible limits.
- While 8 companies stated that this provision is not applicable to them, 3 did not give these details.

### ***7. Number of show cause/ legal notices received from CPCB/SPCB which are pending (i.e. not resolved to satisfaction) as on end of Financial Year.***

- 7 companies have given the number of show cause/ legal notices that are pending. Out of these, 4 have given details as well.



## PRINCIPLE 7

***1. Is your company a member of any trade and chamber or association? If Yes, Name only those major ones that your business deals with?***

- 42 companies have upto 10 memberships.
- 10 companies have more than 10 memberships.
- 1 company has not disclosed this information.

***2. Have you advocated/lobbied through above associations for the advancement or improvement of public good? Yes/No; if yes specify the broad areas (drop box: Governance and Administration, Economic Reforms, Inclusive Development Policies, Energy security, Water, Food Security, Sustainable Business Principles, Others)***

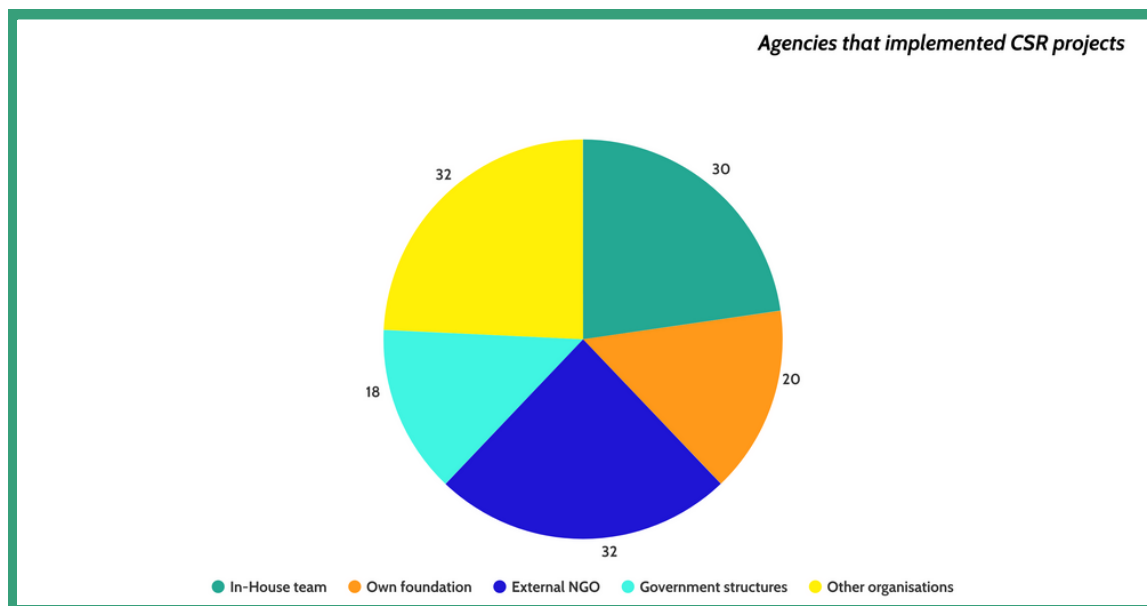
- 46 companies have stated that they advocated/lobbied for the advancement or improvement of public good. Out of these, 45 companies have specified the broad areas of their advocacy. 10 companies which do not have a policy reported that they advocate.
- 7 companies did not play an advocacy role.

## PRINCIPLE 8

**1. Does the company have specified programmes/initiatives/projects in pursuit of the policy related to Principle 8? If yes details thereof.**

- All 53 companies have given these details.

**2. Are the programmes/projects undertaken through in-house team/own foundation/external NGO/government structures/any other organization?**



**3. Have you done any impact assessment of your initiative?**

- 50 companies have undertaken an impact assessment of their initiatives. Out of these, 41 companies have given the details.

**4. What is your company's direct contribution to community development projects- Amount in INR and the details of the projects undertaken.**

- 48 companies have given the amount contributed, and 47 companies have given the details related to community development projects.
- Of 48 companies, for 33 companies, the amount spent is the same as that given under CSR report.
- 5 companies have not given the company's direct contribution to community development projects.

**5. Have you taken steps to ensure that this community development initiative is successfully adopted by the community? Please explain in 50 words, or so.**

- 50 companies have taken steps, of which 48 companies have given details.
- While 2 companies have not taken any steps, 1 company has not given this information.

## PRINCIPLE 9

### ***1. What percentage of customer complaints/consumer cases are pending as on the end of financial year?***

- 50 companies have reported pending cases/ complaints. Out of these,
  - 21 companies have reported the % of pending complaints.
  - 14 companies have reported the number of pending cases/ complaints.
- 15 companies reported no pending complaints/ cases.
- While 2 companies did not disclose the pending complaints, 1 company stated that it was not applicable to it.

### ***2. Does the company display product information on the product label, over and above what is mandated as per local laws? Yes/No/N.A. /Remarks (additional information)***

- 13 companies have displayed product information over and above what is mandated by local laws.
- 25 companies meet the basic requirements.
- While 12 companies stated that this was not applicable to them, 3 did not give this information.

### ***3. Is there any case filed by any stakeholder against the company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour during the last five years and pending as on end of financial year. If so, provide details thereof, in about 50 words or so.***

- 14 companies reported that cases have been filed against them. Out of these, 12 companies had provided the details.

### ***4. Did your company carry out any consumer survey/ consumer satisfaction trends?***

- 43 companies have carried out a survey or trend. Out of these 43 companies, 1 company did not give any details. 35 companies have carried these out internally, 1 company has done so externally, 6 companies have done both internally and externally.
- While 7 companies did not carry this out, 1 company has stated that this is not applicable to them. 2 companies have not given this information.



**BUSINESS RESPONSIBILITY AND  
SUSTAINABILITY REPORTING  
(BRSR)**

# SECTION A: GENERAL DISCLOSURES

*Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report*

## **Designation**

- 21 companies have designated Senior Management Personnel.
- 12 companies have designated Company Secretary and Compliance Officers.
- 7 companies have designated WTDs (including CMD and MD).
- 1 company has designated Chief Executive Officer.
- 6 companies have not given the designation of the concerned person.

## **Email ID**

- 29 companies have given email ids specific to a person.
- 5 companies have given domain specific email ids.
- 10 companies have given general email ids
- 1 company has given 2 email ids which are specific to a person as well as to domain.
- 2 companies have not given any email ids.

*Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).*

- 29 companies have made disclosures on Standalone basis.
- 18 companies have made disclosures on Consolidated basis.

## *Markets served by the entity*

- 36 companies serve both national and international markets.
- 10 companies serve only national markets.
- 1 company did not disclose the information.

## *Details of employees at the end of FY*

- 47 companies have reported the total number of permanent employees, out of which 46 companies have given bifurcation between men and women.
- 33 companies have reported the total number of other than permanent employees, out of which 30 companies have given bifurcation between men and women.
- 11 companies did not have any other than permanent employees.
- 3 companies have not reported the total number of other than permanent employees.

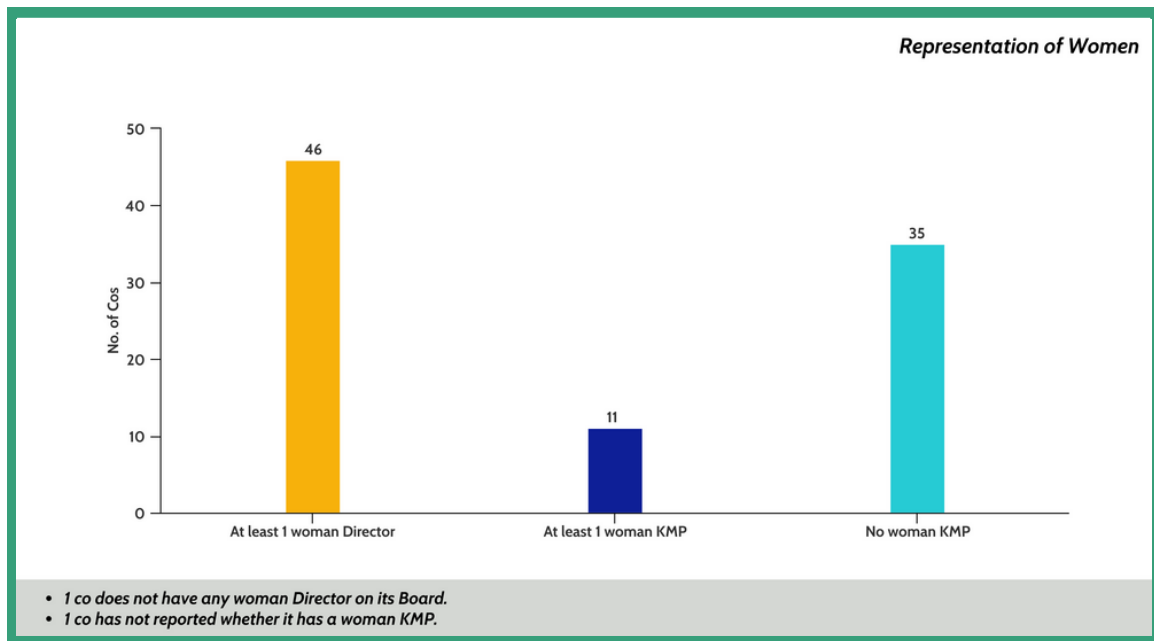
## *Details of workers at the end of FY*

- 22 companies have reported the total number of permanent workers. All companies have given the bifurcation between men and women.
- 21 companies did not have any permanent worker.
- 4 companies have not reported the total number of permanent workers.
- 25 companies have reported total number of other than permanent workers, out of which 22 companies have given the bifurcation between men and women.
- 19 companies did not have any other than permanent worker.
- 3 companies have not reported total number of other than permanent workers.

## *Details of differently-abled employees and workers at the end of FY*

- 46 companies have reported the number of differently abled employees and workers.

## Participation/Inclusion/Representation of women



## Turnover rate for permanent employees and workers

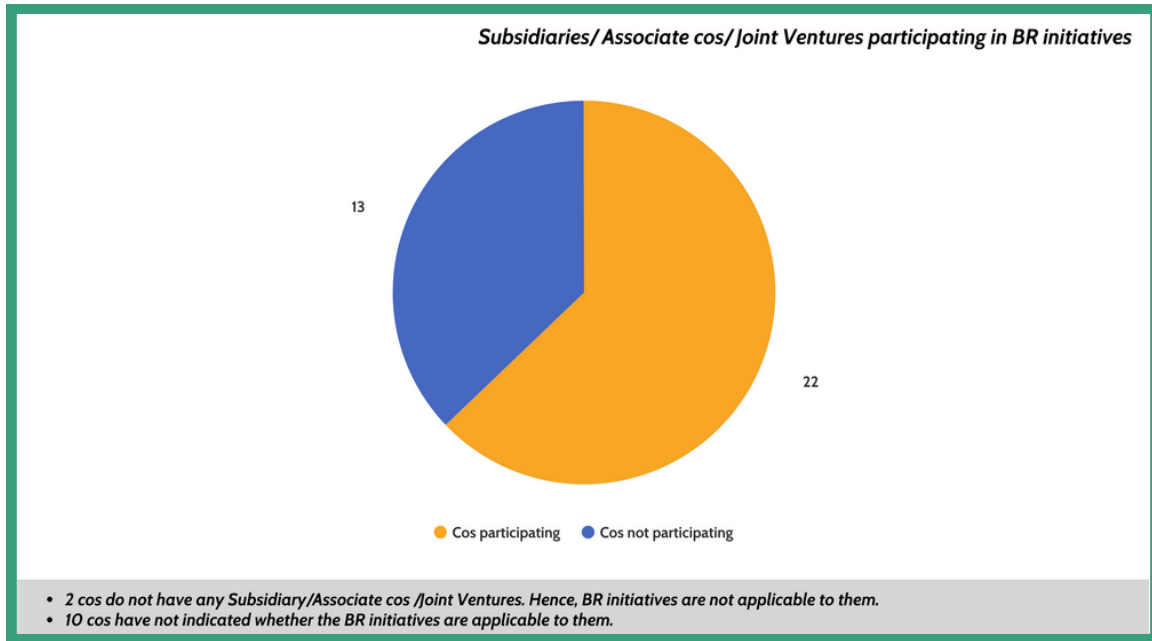
### Employees

- 44 companies have given the turnover rate for permanent employees, out of which 40 companies have given the bifurcation between men and women.
- 3 companies have not given the turnover rate for permanent employees.

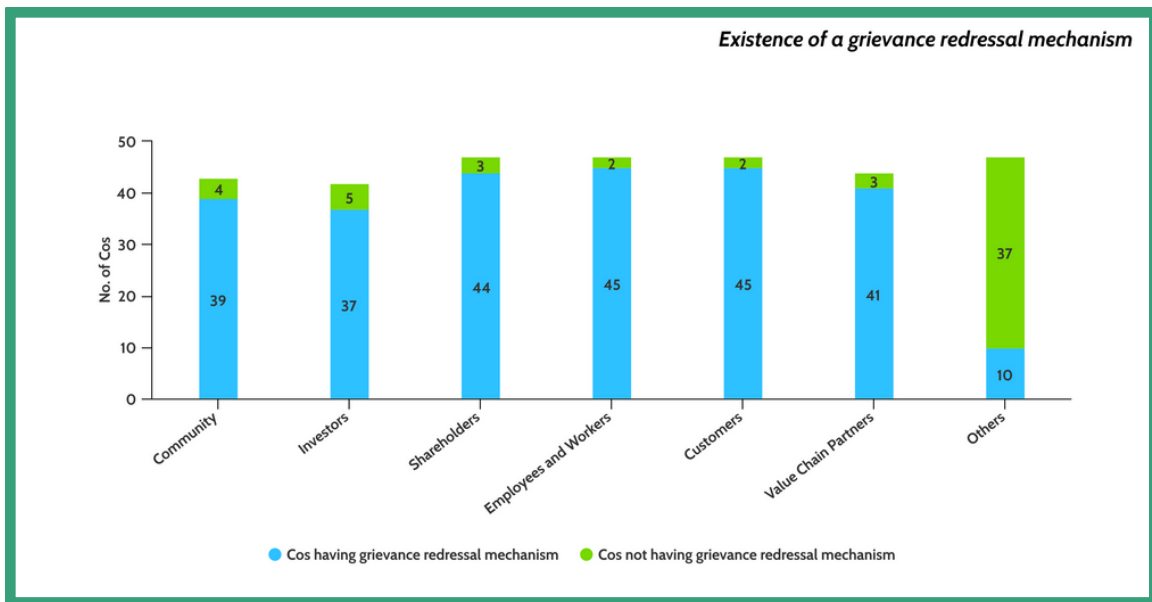
### Workers

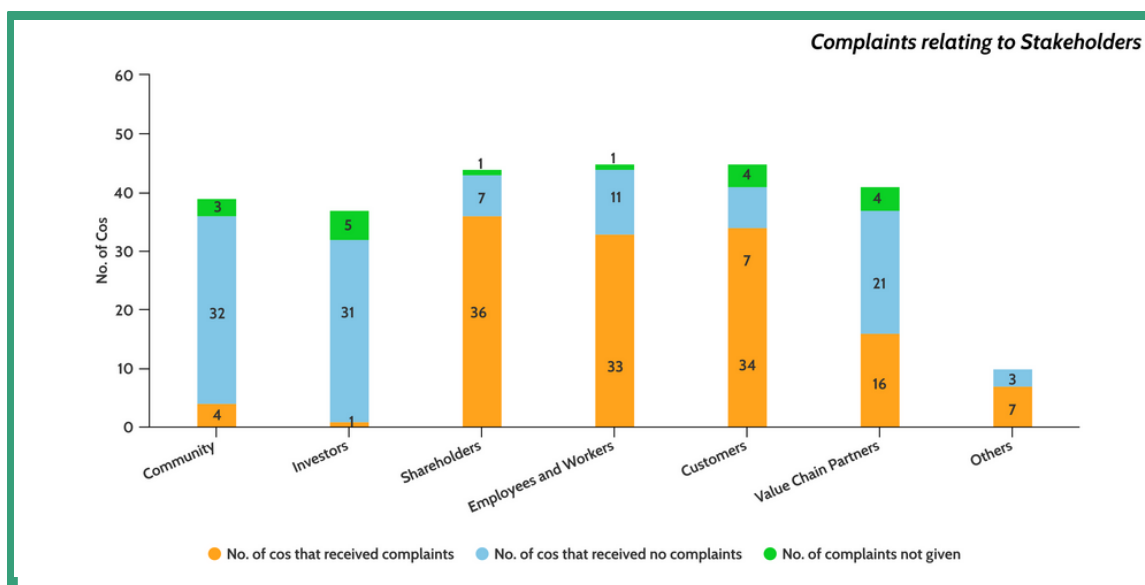
- Of the companies that employ workers, 15 companies have given the turnover rate for permanent workers, and 10 have not given this information.

**Names of holding / subsidiary / associate companies / joint ventures**



**Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**





### Community

- 3 companies have not reported whether they have a grievance mechanism for communities.
- 1 company has not identified communities as a stakeholder.

### Investors (other than shareholders)

- 3 companies have not reported whether they have a grievance mechanism for Investors (other than shareholders).
- 2 companies have not identified Investors (other than shareholders) as a stakeholder.

### Shareholders

- 3 companies have not reported whether they have a grievance mechanism for Shareholders as stakeholders.

### Employees and Workers

- 2 companies have not reported whether they have a grievance mechanism for Employees and Workers as stakeholders.

### Customers

- 2 companies have not reported whether they have a grievance mechanism for Customers as stakeholders.

### Value Chain Partners

- 3 companies have not reported whether they have a grievance mechanism for value chain partners as a stakeholder.

### Others

- 3 companies have not received any complaints during the FY.
- 37 companies do not have a grievance mechanism for others.



### ***Overview of the entity's material responsible business conduct issues***

- 46 companies have identified material issues for their business, of which, 35 companies have identified both risks and opportunities, and 11 companies have identified only risks.
- 44 companies have given the approach for mitigation of risks.
- 31 companies have given the financial implications of the risk or opportunity, and 15 companies have not given this information.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

### *Principles followed*

- 39 companies have policy/policies that cover each of the 9 principles and its core elements of the National Guidelines on Responsible Business Conduct (NGRBC).
- 6 companies have policy/policies that cover 8 principles and its core elements of the NGRBCs.
- 1 company has policy/policies that cover 7 principles and its core elements of the NGRBCs.
- 1 company has policy/policies that cover 6 principles and its core elements of the NGRBCs.

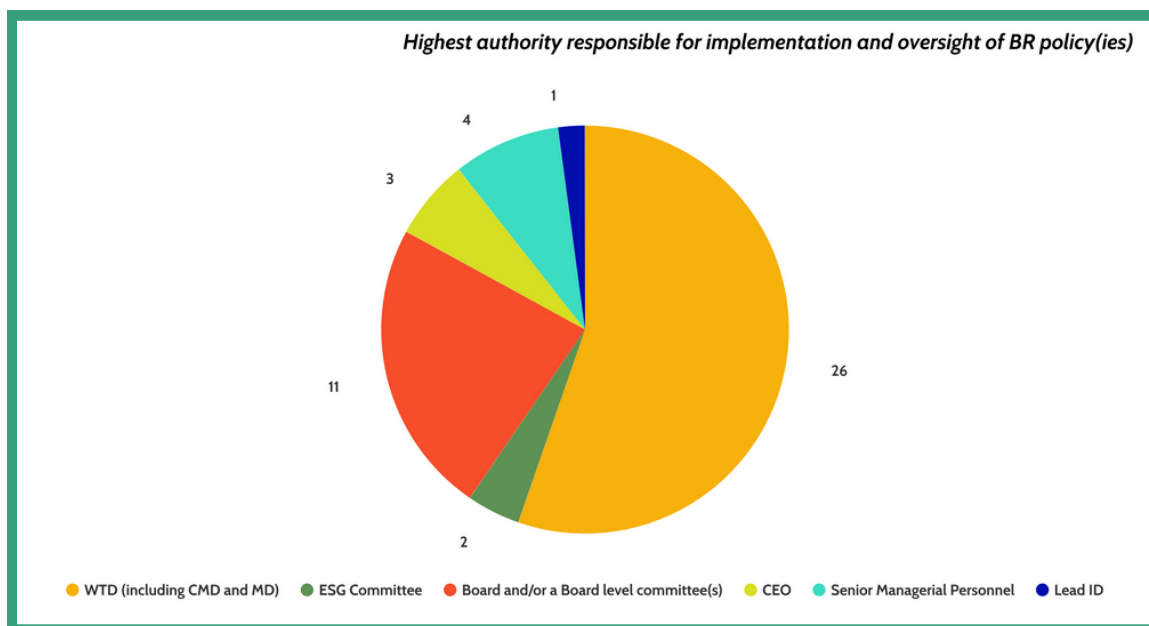
### *Reasons given for any principles not being followed*

- 6 companies have reported reasons for not following a particular principle(s).
- 2 companies have not reported reasons for not following a particular principle(s).

### *Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)*

- 46 companies have given the statements.

### *Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).*



### *Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.*

- 45 companies have reported that they have a specified Committee of the Board/ Director, out of which 39 companies have a specified Committee.
  - 14 companies have designated a specific committee dealing with sustainability related matters.
  - 25 companies have designated a Board level committee.
  - 4 companies have designated WTDs.
  - 2 companies have designated the Board.

***Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee***

- 46 companies have reviewed the performance against policies and follow up action and have also reviewed compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances.
- 1 company has not done so.

***Frequency (Annually/ Half yearly/ Quarterly/ Any other- please specify)***

- 4 companies have not given the frequency for reviewing the performance against policies and follow up action.
- 19 companies have not given the frequency for reviewing the compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances.

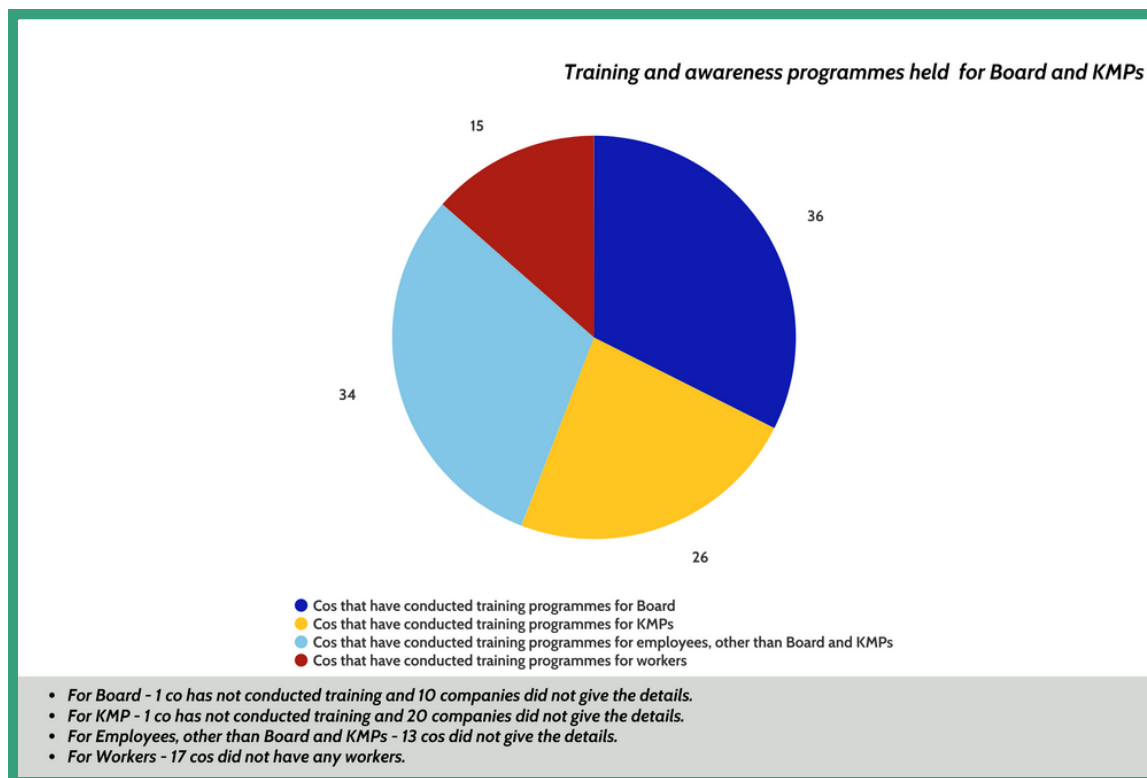
***Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.***

- 21 companies have carried out independent assessment/ evaluation, and 1 company has done so for only 3 principles.
- 25 companies have not done so.

# SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

## PRINCIPLE 1

**1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**



**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

- 7 companies have paid fines/ penalties and have given details of the same.
- 2 companies have paid compounding fees and have given details of the same.

### Non-Monetary

- Director of 1 company has faced imprisonment, and details of the same have been given.

**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.**

- 45 companies have reported having such a 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:**

- 3 companies have reported complaints, out of which 1 complaint was against the Board of Directors, and 2 were against the employees.
- 43 companies have reported 0 complaints under disciplinary actions.
- 1 company has not reported any complaints under disciplinary actions.

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

- 1 company has reported 1 complaint under conflict of interest against the Board.
- 45 companies have reported 0 complaints.
- 1 company has not reported any complaint.

**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.**

- 3 companies have taken corrective actions and given details.

**LEADERSHIP INDICATORS**

- 36 companies have given leadership indicators.

## PRINCIPLE 2

**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.**

- 28 companies have provided the percentage/ amount spent on R&D, of which 22 companies have given details of improvements in environmental and social impacts.
- 33 companies have provided the percentage / amount spent on capital expenditure (capex) investments, of which 24 companies have given details of improvements in environmental and social impacts.

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

**b. If yes, what percentage of inputs were sourced sustainably?**

- 39 companies have reported that they have procedures in place for sustainable sourcing, of which 18 companies have given the percentage of inputs that were sourced sustainably.

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

- 41 companies have reported existence of such processes. 2 companies have not reported the same.
- 4 companies have reported that such processes are not applicable to them.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

- 16 companies have reported that EPR is applicable to them, of which 13 companies have stated that the waste collection plan is in line with EPR plan submitted to Pollution Control Boards. 3 companies have not given any details.

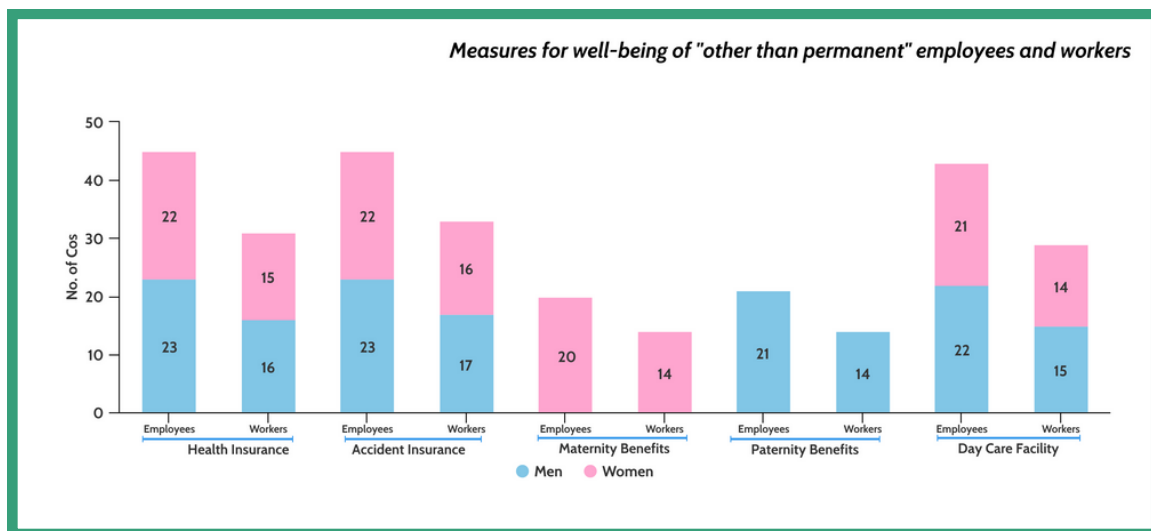
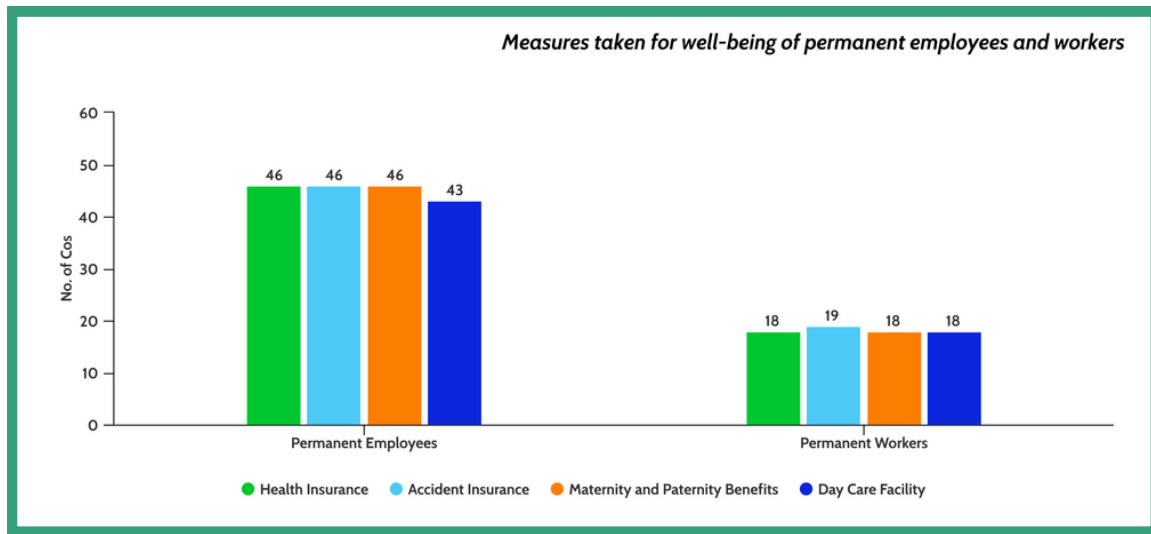
### LEADERSHIP INDICATORS

- 38 companies have given leadership indicators.

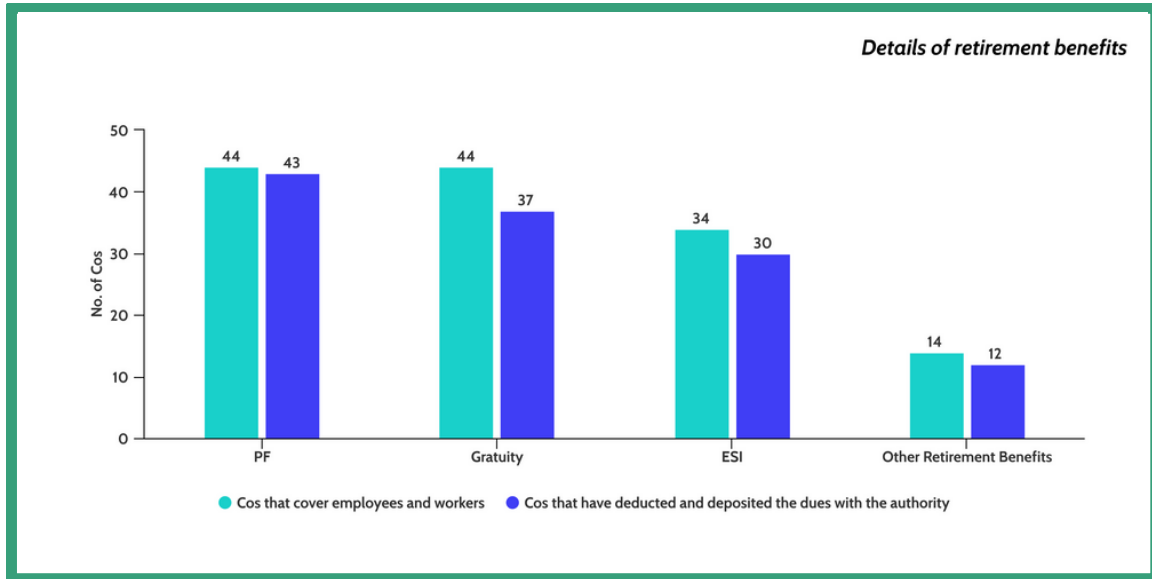
## PRINCIPLE 3

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

(b) Details of measures for the well-being of workers:



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



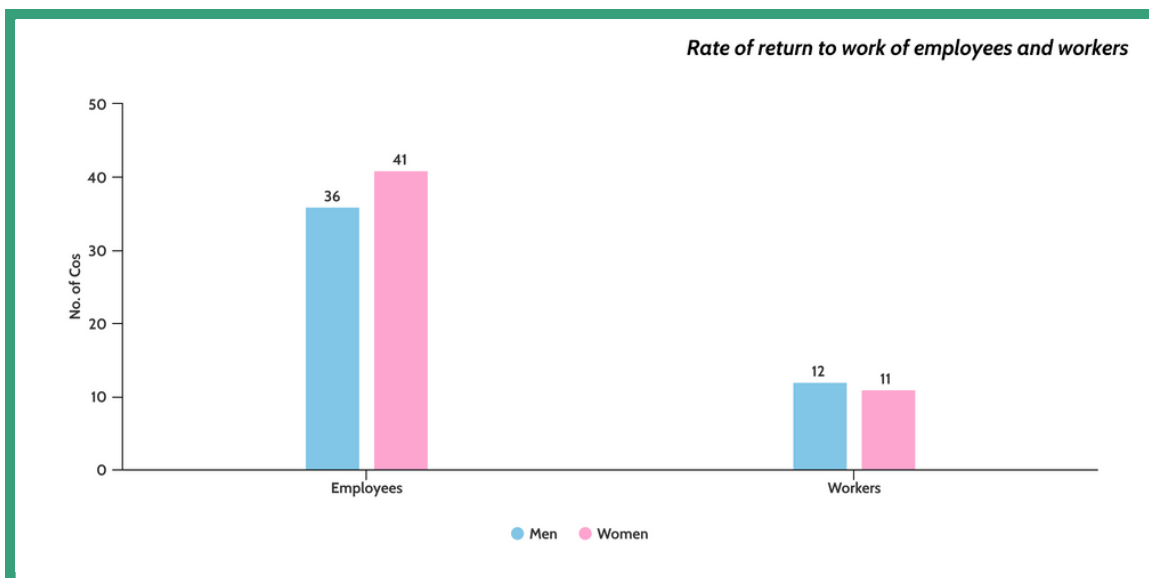
**3. Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

- 44 companies have reported that their premises are accessible to differently abled employees and workers.
- Of 3 companies which have reported that their premises are not accessible to differently abled employees and workers, 2 companies have given the steps to be taken by them to address the same.

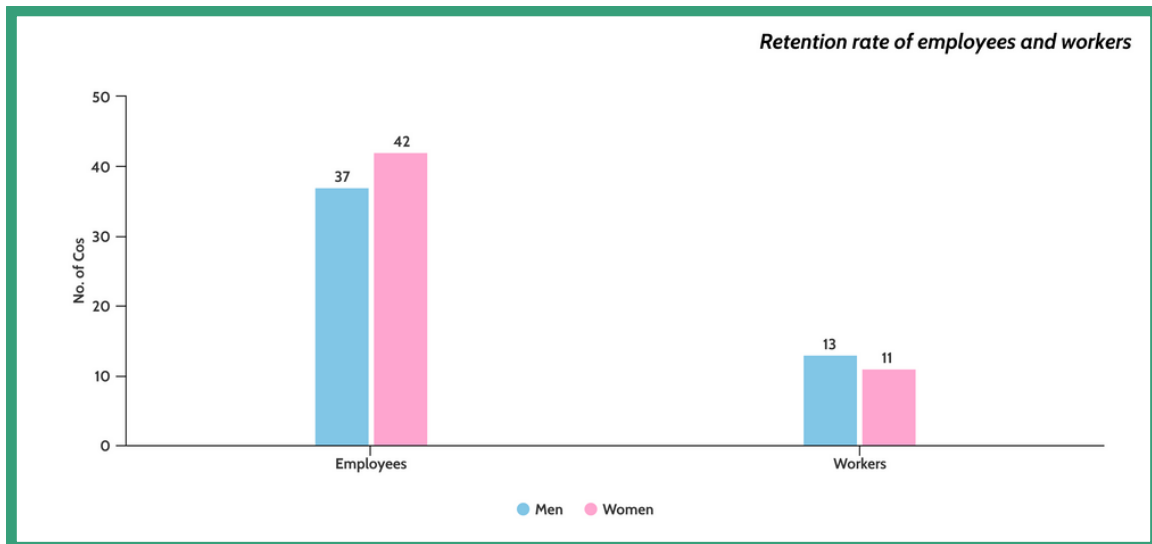
**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

- 44 companies have reported that they have an equal opportunity policy.
- 2 companies have reported that they do not have an equal opportunity policy and 1 company did not give the detail for the same.

**5. Return to work and Retention rates of permanent employees and workers that took parental leave.**







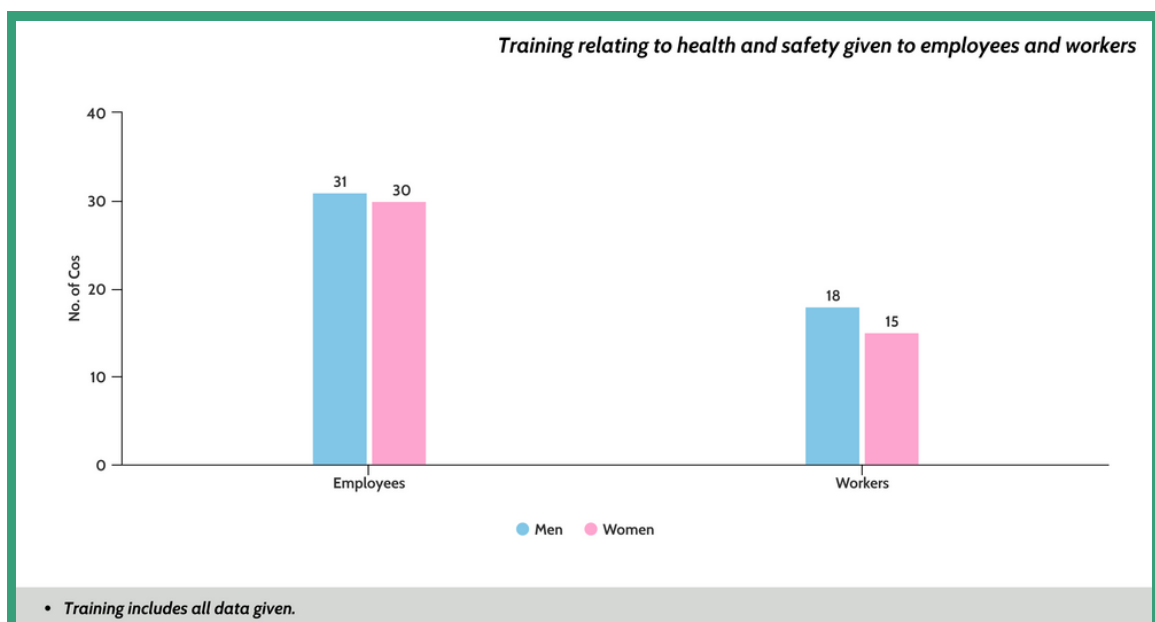
**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

- 44 companies for permanent employees and 33 companies for other than permanent employees have details relating to mechanism available to receive and redress grievances.
- 23 companies for permanent workers and 24 companies for other than permanent workers have details relating to mechanism available to receive and redress grievances.

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

- 45 companies have reported that either their employees or workers are a part of the association(s) or union(s) recognized by the listed entity.

**8. Details of training given to employees and workers:**





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

- 46 companies have separately reported the number/ percentage of men and women employees covered.
- 13 companies have separately reported the number/ percentage of men and women workers covered.

### **10.(a) 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?**

- 44 companies have reported that they have implemented an occupational health and safety management system, out of which 38 companies have given the coverage.
- 1 company has reported that it has not implemented such a system.
- 2 companies have reported that this provision is not applicable to them.

### **10.(b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

- 43 companies have reported that there are processes.
- 4 companies have reported that this is not applicable to them.

### **10.(c) Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)**

- 44 companies have reported that there are processes.
- 5 companies have reported that this is not applicable to them.

### **10.(d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

- 45 companies have reported that their employees/ workers have access.
- 1 company has reported that there is no access, and 1 company did not give these details.

## ***11. Details of safety related incidents:***

### **Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)**

- 42 companies have reported.
- 1 company has not reported
- 4 companies have reported this as not applicable to them.

### **Total recordable work-related injuries**

- 43 companies have reported.
- 2 companies have not reported.
- 2 companies have reported this as not applicable to them.

### **Number of fatalities**

- 43 companies have reported the total number of fatalities.
- 2 companies have not reported this information.
- 2 companies have reported this as not applicable.

### **High consequence work-related injury or ill-health (excluding fatalities)**

- 35 companies have reported.
- 8 companies have not reported.
- 4 companies have reported this as not applicable to them.

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

- All companies have reported such measures.

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

### **Working conditions**

- 9 companies have given the number of complaints filed during the FY, of which 2 companies had complaints pending at the end of the FY.
- 30 companies have not received any complaints during the FY.

### **Health and safety**

- 4 companies have given the number of complaints filed during the FY, of which 3 companies had complaints pending at the end of the FY.
- 35 companies have not received any complaints during the FY.

## ***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.***

- 37 companies have given the details relating to 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**

- 39 companies have given leadership indicators.

## **PRINCIPLE 4**

### ***1. Describe the processes for identifying key stakeholder groups of the entity.***

- All companies have processes for identifying the key stakeholder groups.

### ***2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.***

- All companies have identified the stakeholder groups.

#### ***Whether identified as Vulnerable & Marginalized Group (Yes/No)***

- 38 companies have identified vulnerable and marginalized group(s).
- 6 companies have not identified them, and 3 companies have not given the details.

#### ***Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other***

- All companies have given the various channels of communications used by them to communicate with different groups of stakeholders.

#### ***Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)***

- 42 companies have given the frequency of engagement with different groups of stakeholders.

#### ***Purpose and scope of engagement including key topics and concerns raised during such engagement***

- 46 companies have given the purpose and scope of engagement.

## **LEADERSHIP INDICATORS**

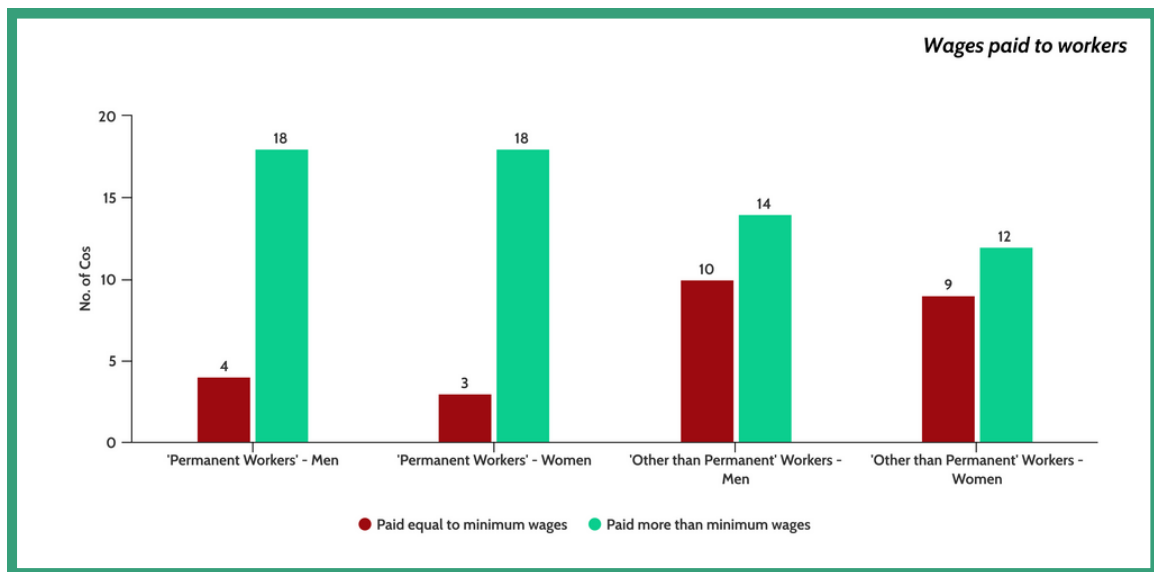
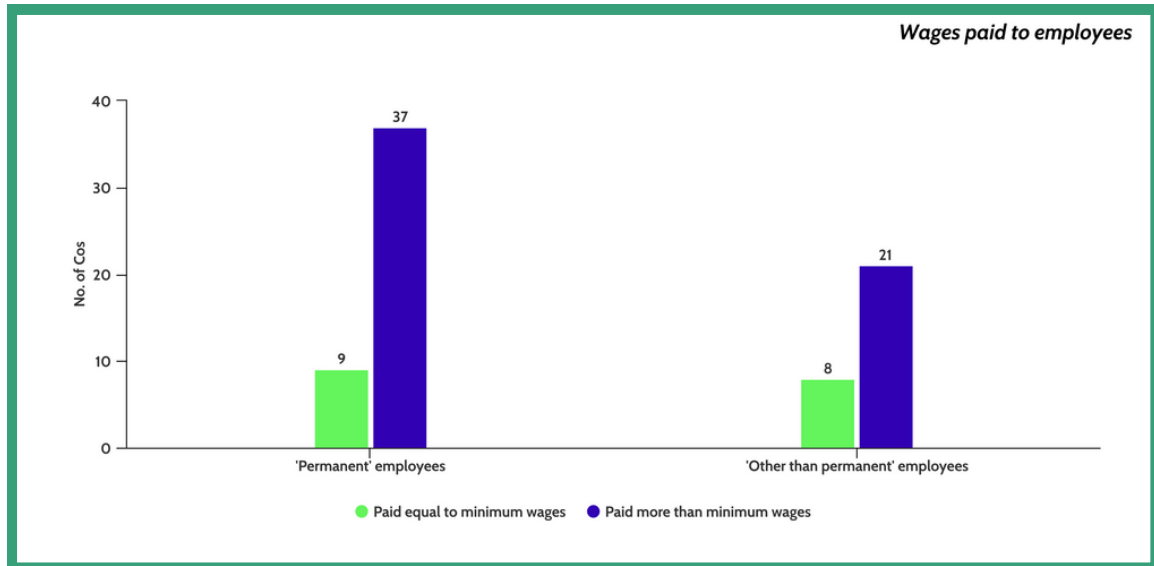
- 37 companies have given leadership indicators.

## PRINCIPLE 5

### 1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:

- 37 companies have reported that their employees and workers were provided training.

### 2. Details of minimum wages paid to employees and workers:



### 3. Details of remuneration/salary/wages, in the following format:

#### Board of Directors

- 34 companies have given the median remuneration of the male Directors.
- 22 companies have given the median remuneration of the female Directors.
- 11 companies did not have any women Directors.

#### Key Managerial Personnel

- 33 companies have given the median remuneration of men KMPs.
- 6 companies have given the median remuneration of women KMPs.
- 29 companies did not have any women KMPs, hence the median remuneration is not applicable to them.

#### Employees other than Board and KMP

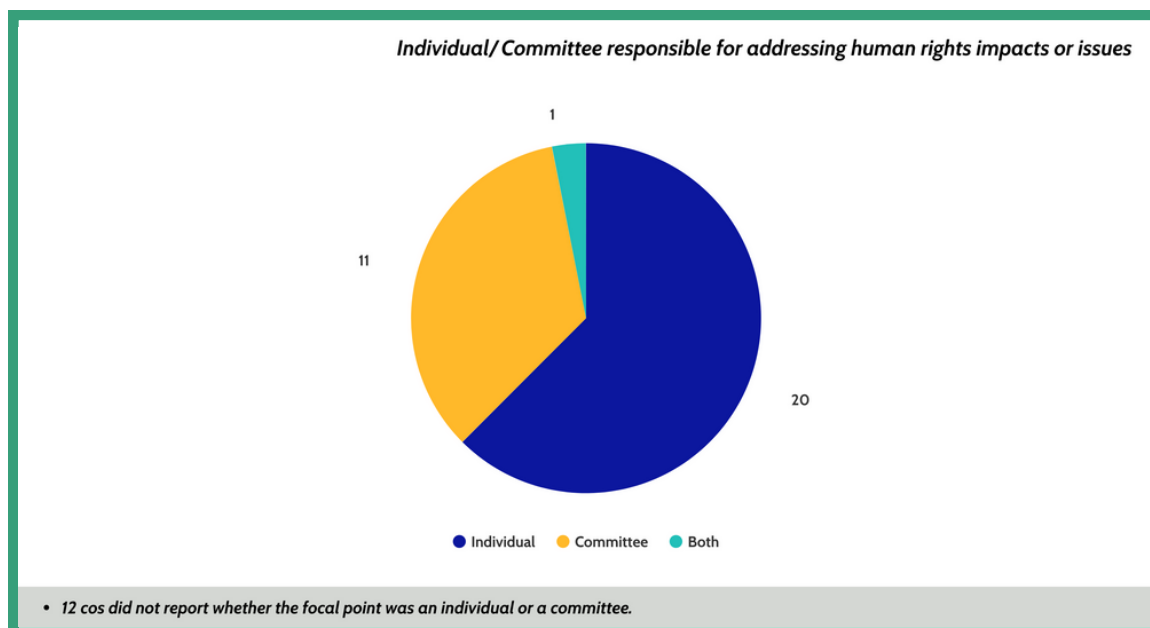
- 36 companies have given the median remuneration of men employees other than Board and KMPs.
- 34 companies have given the median remuneration of women employees other than Board and KMPs.

#### Workers

- 18 companies have given the median remuneration of men workers, out of which 1 company has not given bifurcation between men and women.
- 17 companies have given the median remuneration of women workers, out of which 1 company has not given bifurcation between men and women.
- 19 companies did not have any women KMPs, hence the median remuneration is not applicable to them.

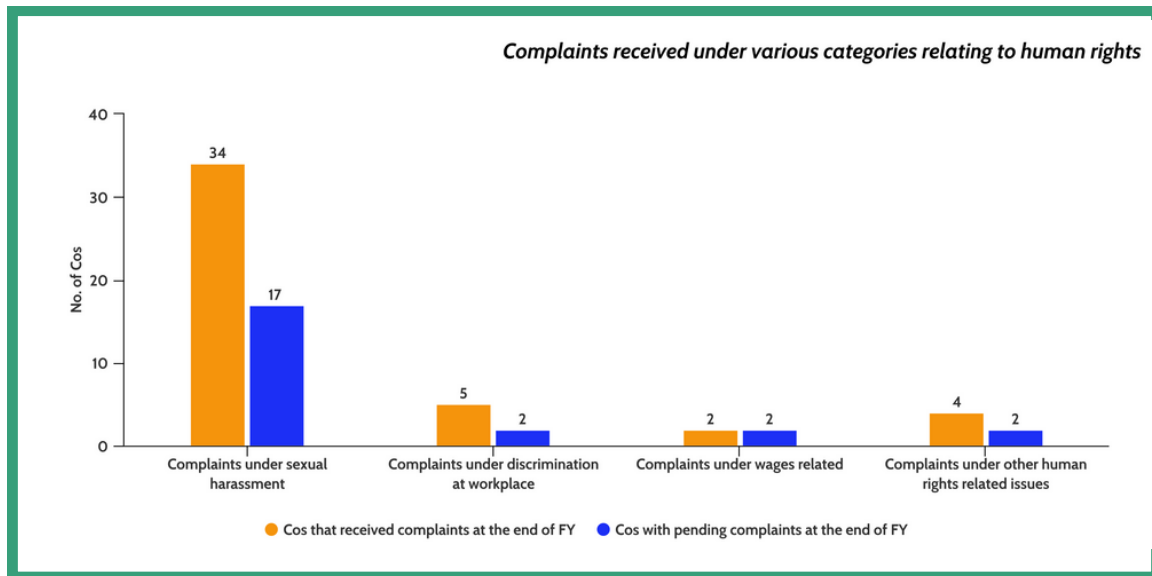
### 4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

- 44 companies have given a focal point (Individual/ Committee) responsible for addressing human rights issues.
- 2 companies did not have a focal point for addressing human rights issues and 1 company did not give the details for the same.



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

- 45 companies have reported that they had internal mechanisms in place to redress grievances related to human rights issues.



### Sexual Harassment

- 13 companies have reported zero complaints under sexual harassment.
- Maximum number of complaints received by a company were 51.

### Discrimination at workplace

- 42 companies have reported zero complaints under discrimination at workplace.
- Maximum number of complaints received by a company were 330.

### Child labour

- 45 companies have reported zero complaints under child labour.
- 2 companies have not reported whether they had received any complaints under child labour.

### Forced labour/ Involuntary labour

- 45 companies have reported zero complaints under forced/ involuntary labour.
- 2 companies have not reported whether they had any complaints under forced/ involuntary labour.

### Wages related

- 38 companies have reported zero complaints relating to wages.
- 6 companies have not reported whether they had any complaints relating to wages.
- 1 company has reported that complaints relating to wages issues were not applicable to it.
- Maximum number of complaints received by a company were 125.

### Other human rights related issues

- 37 companies have reported zero complaints and 5 companies did not give this information. 1 company reported that this was not applicable.
- Maximum number of complaints received by a company were 742.

***7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases***

- 45 companies have reported that they have mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

***8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)***

- 43 companies have reported that human rights form a part of their business agreements and contracts.
- 3 companies reported that human rights do not form a part, and 1 company did not give these details.

***10. . Provide details of any corrective actions taken or underway to address significant risks / concerns***

- 11 companies have reported that they have taken corrective actions to address significant risks / concerns, of which 10 companies have given details.
- 12 companies have reported that they have not taken any corrective actions
- 2 companies have not given these details, and 22 companies reported that it is not applicable.

**LEADERSHIP INDICATORS**

- 38 companies have given leadership indicators.



## PRINCIPLE 6

### *1. Details of total energy consumption (in Joules or multiples) and energy intensity*

#### **Total energy consumption**

- 44 companies have reported their total energy consumption.

#### **Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)**

- 38 companies have reported the energy intensity per rupee of turnover.

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

- 31 companies have carried out an independent assessment/ evaluation/assurance by an external agency, of which 30 companies have given the name of the agency.
- 10 companies have not carried out an independent assessment/ evaluation/assurance by an external agency.
- 5 companies did not give the details, and 1 company reported that it was not applicable.

### *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.*

- 9 companies have sites / facilities identified as DCs, of which 7 companies have achieved targets set under the PAT scheme and 1 company which has not achieved the targets, has given the remedial actions.
- 11 companies do not have sites / facilities identified as DCs.
- 1 company has not reported this information, and 26 companies have reported this as not applicable.

### *3. Provide details of the following disclosures related to water*

#### **Total volume of water withdrawal (in kilolitres)**

- 38 companies have reported their total water withdrawal.
- 7 companies have not reported, and 2 companies have stated that this is not applicable.

#### **Total volume of water consumption (in kilolitres)**

- 34 companies have reported their total water consumption.
- 11 companies have not reported, and 2 companies have stated that this is not applicable.

#### **Water intensity per rupee of turnover (Water consumed / turnover)**

- 31 companies have reported the water intensity per rupee of turnover.
- 14 companies have not reported, and 2 companies have stated that this is not applicable.

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

- 27 companies have carried out an independent assessment/ evaluation/assurance by an external agency, and all companies have given the name of the agency.
- 8 companies have not carried out an independent assessment/ evaluation/assurance by an external agency.
- 7 companies have not reported this information, and 5 have stated that this is not applicable.

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

- 30 companies have reported that they have implemented a mechanism for Zero Liquid Discharge.
- 10 companies have not reported this information, and 7 have stated that this is not applicable.

**5. Please provide details of air emissions (other than GHG emissions) by the entity**

- 27 companies have reported the details of air emissions.
- 6 companies have not reported, and 13 companies have stated that this is not applicable.

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

- 23 companies have carried out an independent assessment/ evaluation/assurance by an external agency, out of which 19 companies have given the name of the agency.
- 6 companies have not carried out an independent assessment/ evaluation/assurance by an external agency.
- 6 companies did not give the details and 11 companies reported that it was not applicable.

**6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity**

- 46 companies have reported Scope 1 and Scope 2 emissions separately.
- 1 company has stated that this is not applicable.

**Total Scope 1 and Scope 2 emissions per rupee of turnover**

- 43 companies have reported this information.
- 3 companies have not reported this information, and 1 company has stated that this is not applicable.

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

- 30 companies have carried out an independent assessment/ evaluation/assurance by an external agency, and all companies have given the name of the agency.
- 9 companies have not carried out an independent assessment/ evaluation/assurance by an external agency.
- 7 companies did not give the details and 1 company reported that it was not applicable.

**7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**

- 46 companies have project(s) to reduce Green House Gas emission.
- 1 company does not have such a project.

**8. Provide details related to waste management by the entity**

**Total Waste generated**

- 41 companies have reported the total quantity of waste generated by them.
- 6 companies have not reported this.

**Total Waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

- 35 companies have reported the total quantity of waste recovered by them.
- 12 companies have not reported this.

### **Total Waste disposed by nature of disposal method (in metric tonnes)**

- 29 companies have reported the total quantity of waste disposed by them.
- 17 companies have not reported this, and 1 company has stated that this is not applicable.

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

- 26 companies have carried out an independent assessment/ evaluation/assurance by an external agency, and all companies have given the name of the agency.
- 15 companies have not carried out an independent assessment/ evaluation/assurance by an external agency and 6 companies did not give the details.

### **9. Briefly describe the waste management practices adopted in your establishments.**

- 44 companies have given the details of waste management practices adopted.
- 2 companies have not given the details, and 1 company has stated that this is not applicable.

### **9. 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.**

- 38 companies have adopted a strategy to reduce usage of hazardous and toxic chemicals.
- 4 companies have not adopted such a strategy, and 3 companies have stated that this is not applicable.
- 2 companies have not reported this information.

### **10. 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,**

- 15 companies have operations/offices in/around ecologically sensitive areas. All companies have complied with the conditions of environmental approval / clearance.
- 30 companies do not have any such office.
- 1 company has reported this as not being applicable, and 1 company has not given these details.

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

15 companies have reported that they have conducted EIA, out of which 11 companies have reported that the assessment is conducted by an external agency, and 9 companies have communicated the results in public domain.

### **12. 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**

- 37 companies have reported that they are compliant with all the applicable environmental law/ regulations/ guidelines in India.
- 4 companies have reported that they are not compliant, of which 3 companies have reported that fine/ penalty/ action were levied/ taken against them, and that they have taken corrective actions.
- 2 companies did not give the details, and 4 companies have reported this as not applicable.

### **LEADERSHIP INDICATORS**

- 41 companies have given leadership indicators.

## **PRINCIPLE 7**

### ***1.(a) Number of affiliations with trade and industry chambers/ associations***

- 47 companies have reported that they are affiliated with 1 or more trade and industry chambers/ associations.

### ***2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.***

- 3 companies have reported that they have undertaken corrective actions and have given the details.
- 43 companies did not have any such issue to be taken up by them.
- 1 company did not give details.

### **LEADERSHIP INDICATORS**

- 35 companies have given leadership indicators.

## PRINCIPLE 8

### *1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.*

- 14 companies have reported projects under SIA, and the impact assessment was conducted by an external agency. Of these, 8 companies disclosed their results in public domain.
- 33 companies have not reported projects under SIA.

### *2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity*

- 2 companies have reported projects under R&R. Both the companies have given the details with respect to number of Project Affected Families (PAFs), percentage of PAFs covered, and amount given to PAFs.

### *3. Describe the mechanisms to receive and redress grievances of the community*

- 36 companies have given details relating to mechanism to receive and redress grievances of the community.

### *4. Percentage of input material (inputs to total inputs by value) sourced from suppliers*

#### **Input material directly sourced from MSMEs/ small producers**

- 34 companies have sourced material directly from MSMEs/ small producers.

#### **Input material Sourced directly from within the district and neighbouring districts**

- 18 companies have sourced directly from within the district and neighboring districts.

### **LEADERSHIP INDICATORS**

- 41 companies have given leadership indicators.

## PRINCIPLE 9

### 1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

- 46 companies have reported that they have mechanism to receive and respond to consumer complaints, of which 45 companies have given the details of the grievance mechanism.

### 2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

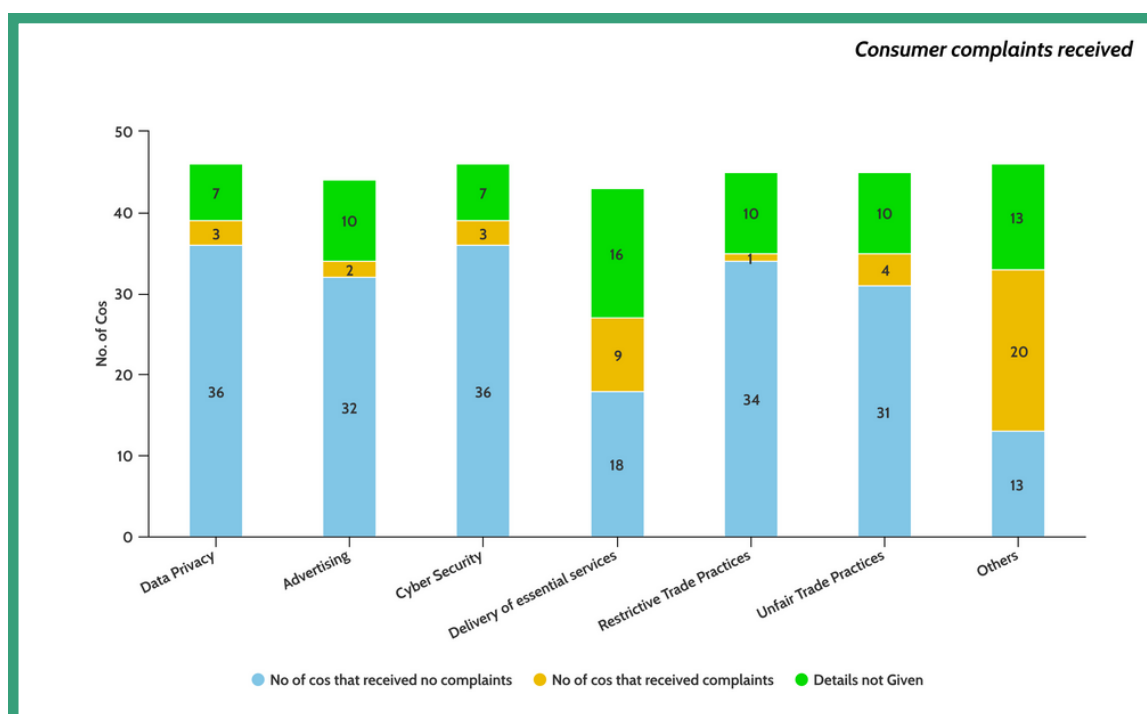
*Environmental and social parameters relevant to the product*

*Safe and responsible usage*

*Recycling and/or safe disposal*

- 17 companies have reported the percentage turnover of products and/ services for either of the 3 categories.

### 3. Number of consumer complaints in respect of the following:



#### Data privacy

- 1 company has reported that complaints under data privacy is not applicable to it.
- Maximum number of complaints received by a company were 46.

#### Advertising

- 3 companies have reported that complaints under advertising are not applicable to it.
- Maximum number of complaints received by a company were 2.

#### Cyber-security

- 1 company has reported that complaints under cyber security is not applicable to it.
- Maximum number of complaints received by a company were 16.

### **Delivery of essential services**

- 4 companies have reported that complaints under delivery of essential services are not applicable to it.
- Maximum number of complaints received by a company were 8,75,096.

### **Restrictive Trade Practices**

- 2 companies have reported that complaints under restrictive trade practices are not applicable to it.
- Maximum number of complaints received by a company was 1.

### **Unfair Trade Practices**

- 2 companies have reported that complaints under unfair trade practices are not applicable to it.
- Maximum number of complaints received by a company were 244.

### **Other**

- 1 company has reported that complaints under others is not applicable to it.
- Maximum number of complaints received by a company were 34,52,782.

## ***4. Details of instances of product recalls on account of safety issues:***

### **Voluntary recalls**

- 6 companies have reported voluntary recall of products, of which only 5 companies have given reasons. 1 company has not reported the number of recalls but given reasons.
- 17 companies had no voluntary recall of products.
- 23 companies have reported this as being not applicable.

### **Forced recalls**

- 2 companies have reported forced recall of products and both have given reasons
- 21 companies had no forced recall of products.
- 24 companies have reported this as not being applicable.

## ***5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.***

- 45 companies have reported that they have a framework/ policy relating to cyber security and risks related to data privacy

## ***6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.***

- 13 companies have reported that they have undertaken corrective actions, of which 12 companies have given details.
- 14 companies have not undertaken any corrective action.
- 18 companies were not required to undertake any corrective action.
- 2 companies have not given this information.

## **LEADERSHIP INDICATORS**

- 40 companies have given leadership indicator

# ANNEXURE-1

*List of NIFTY 100 companies as on March 31, 2022. These companies have been considered for the survey.*

1	Abbott India Ltd	51	ICICI Prudential Life Insurance Company Ltd
2	ACC Ltd	52	Indian Oil Corporation Ltd
3	Adani Green Energy Ltd	53	Indraprastha Gas Ltd
4	Adani Ports and Special Economic Zone Ltd	54	Indus Towers Ltd
5	Adani Transmission Ltd	55	IndusInd Bank Ltd
6	Alkem Laboratories Ltd	56	Info Edge (India) Ltd
7	Ambuja Cements Ltd	57	Infosys Ltd
8	Asian Paints Ltd	58	Interglobe Aviation Ltd
9	Aurobindo Pharma Ltd	59	ITC Ltd
10	Avenue Supermarts Ltd	60	JSW Steel Ltd
11	Axis Bank Ltd	61	Kotak Mahindra Bank Ltd
12	Bajaj Auto Ltd	62	Larsen & Toubro Infotech Ltd
13	Bajaj Finance Ltd	63	Larsen & Toubro Ltd
14	Bajaj Finserv Ltd	64	Lupin Ltd
15	Bajaj Holdings & Investment Ltd	65	Mahindra & Mahindra Ltd
16	Bandhan Bank Ltd	66	Marico Ltd
17	Bank of Baroda	67	Maruti Suzuki India Ltd
18	Berger Paints India Ltd	68	Motherson Sumi Systems Ltd (now Samvardhana Motherson International Ltd)
19	Bharat Petroleum Corporation Ltd	69	Muthoot Finance Ltd
20	Bharti Airtel Ltd	70	Nestle India Ltd
21	Biocon Ltd	71	NMDC Ltd
22	Bosch Ltd	72	NTPC Ltd
23	Britannia Industries Ltd	73	Oil & Natural Gas Corporation Ltd
24	Cadila Healthcare Ltd (now Zydus Lifesciences Ltd)	74	Oracle Financial Services Software Ltd
25	Cipla Ltd	75	Petronet LNG Ltd
26	Coal India Ltd	76	Pidilite Industries Ltd
27	Colgate-Palmolive (India) Ltd	77	Piramal Enterprises Ltd
28	Container Corporation Of India Ltd	78	Power Finance Corporation Ltd
29	Dabur India Ltd	79	Power Grid Corporation Of India Ltd
30	Divis Laboratories Ltd	80	Procter & Gamble Hygiene & Health Care Ltd
31	DLF Ltd	81	Punjab National Bank
32	Dr. Reddys Laboratories Ltd	82	Reliance Industries Ltd
33	Eicher Motors Ltd	83	SBI Cards And Payment Services Ltd
34	GAIL (India) Ltd	84	SBI Life Insurance Company Ltd
35	General Insurance Corporation of India Ltd	85	Shree Cement Ltd
36	Godrej Consumer Products Ltd	86	Siemens Ltd
37	Grasim Industries Ltd	87	State Bank Of India
38	Havells India Ltd	88	Sun Pharmaceutical Industries Ltd
39	HCL Technologies Ltd	89	Tata Consultancy Services Ltd
40	HDFC Asset Management Company Ltd	90	Tata Consumer Products Ltd
41	HDFC Bank Ltd	91	Tata Motors Ltd
42	HDFC Life Insurance Co Ltd	92	Tata Steel Ltd
43	Hero MotoCorp Ltd	93	Tech Mahindra Ltd
44	Hindalco Industries Ltd	94	Titan Company Ltd
45	Hindustan Petroleum Corporation Ltd	95	Torrent Pharmaceuticals Ltd
46	Hindustan Unilever Ltd	96	Ultratech Cement Ltd
47	Hindustan Zinc Ltd	97	United Breweries Ltd
48	Housing Development Finance Corporation Ltd	98	United Spirits Ltd
49	ICICI Bank Ltd	99	UPL Ltd
50	ICICI Lombard General Insurance Co Ltd	100	Wipro Ltd





CIRCULAR

CIR/CFD/CMD/10/2015

November 04, 2015

To

**All Listed Entities**

**All the Recognized Stock Exchanges**

Dear Sir/Madam,

**Sub: Format for Business Responsibility Report (BRR)**

1. At a time and age when enterprises are increasingly seen as critical components of the social system, they are accountable not merely to their shareholders from a revenue and profitability perspective but also to the larger society which is also its stakeholder. Hence, adoption of responsible business practices in the interest of the social set –up and the environment are as vital as their financial and operational performance. This is all the more relevant for listed entities which, considering the fact that they have accessed funds from the public, have an element of public interest involved, and are obligated to make exhaustive continuous disclosures on a regular basis. Ministry of Corporate Affairs, Government of India, in July 2011, came out with the 'National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business'. These guidelines contain comprehensive principles to be adopted by companies as part of their business practices and a structured business responsibility reporting format requiring certain specified disclosures, demonstrating the steps taken by companies to implement the said principles. SEBI had introduced requirements with respect to BRR vide circular No. CIR/CFD/DIL/8/2012 dated August 13, 2012.
2. Pursuant to notification of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), the aforesaid circular dated August 13, 2012 was rescinded. As per clause (f) of sub regulation (2) of regulation 34 of Listing Regulations, the annual report shall contain a business responsibility report describing the initiatives taken by the listed entity from an environmental, social and governance perspective, in the format as specified by the Board. Accordingly, listed entities shall be guided by the format as per **Annexure I**.
3. Certain key principles to assess the fulfillment of listed entities and a description of the core elements under these principles are detailed at **Annexure II**.



4. Those listed entities which have been submitting sustainability reports to overseas regulatory agencies/stakeholders based on internationally accepted reporting frameworks need not prepare a separate report for the purpose of these guidelines but only furnish the same to their stakeholders along with the details of the framework under which their BR Report has been prepared and a mapping of the principles contained in these guidelines to the disclosures made in their sustainability reports.
5. The Stock Exchanges are advised to bring the provisions of this circular to the notice of Listed Entity and also to disseminate the same on its website. This circular shall come into force with effect from 90 days of notifications of regulations i.e. September 02, 2015.
6. This circular is issued under regulation 34 read with regulation 101(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
7. This circular is available on SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in) under the categories “Legal Framework” and “Continuous Disclosure Requirements”.

Yours faithfully,

**Harini S Balaji**  
**General Manager**  
**+91-22-26449372**  
[harinib@sebi.gov.in](mailto:harinib@sebi.gov.in)



**ANNEXURE I**  
**SUGGESTED FORMAT FOR BUSINESS RESPONSIBILITY REPORT**  
*[See Regulation 34(2)(f)]*

**SECTION A: GENERAL INFORMATION ABOUT THE COMPANY**

1. Corporate Identity Number (CIN) of the Company
2. Name of the Company
3. Registered address
4. Website
5. E-mail id
6. Financial Year reported
7. Sector(s) that the Company is engaged in (industrial activity code-wise)
8. List three key products/services that the Company manufactures/provides (as in balance sheet)
9. Total number of locations where business activity is undertaken by the Company
  - (a) Number of International Locations (Provide details of major 5)
  - (b) Number of National Locations
10. Markets served by the Company – Local/State/National/International

**SECTION B: FINANCIAL DETAILS OF THE COMPANY**

1. Paid up Capital (INR)
2. Total Turnover (INR)
3. Total profit after taxes (INR)
4. Total Spending on Corporate Social Responsibility (CSR) as percentage of profit after tax (%)
5. List of activities in which expenditure in 4 above has been incurred:-
  - (a) .
  - (b) .
  - (c) .

**SECTION C: OTHER DETAILS**

1. Does the Company have any Subsidiary Company/ Companies?
2. Do the Subsidiary Company/Companies participate in the BR Initiatives of the parent company? If yes, then indicate the number of such subsidiary company(s)
3. Do any other entity/entities (e.g. suppliers, distributors etc.) that the Company does business with, participate in the BR initiatives of the Company? If yes, then indicate the percentage of such entity/entities? [Less than 30%, 30-60%, More than 60%]



**SECTION D: BR INFORMATION**

1. Details of Director/Directors responsible for BR

(a) Details of the Director/Director responsible for implementation of the BR policy/policies

1. DIN Number
2. Name
3. Designation

(b) Details of the BR head

No.	Particulars	Details
1	DIN Number (if applicable)	
2	Name	
3	Designation	
4	Telephone number	
5	e-mail id	

2. Principle-wise (as per NVGs) BR Policy/policies

(a) Details of compliance (Reply in Y/N)

No.	Questions	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
1	Do you have a policy/ policies for....									
2	Has the policy being formulated in consultation with the relevant stakeholders?									
3	Does the policy conform to any national / international standards? If yes, specify? (50 words)									
4	Has the policy being approved by the Board? Is yes, has it been signed by MD/ owner/ CEO/ appropriate Board Director?									
5	Does the company have a specified committee of the Board/ Director/ Official to oversee the implementation of the policy?									



No.	Questions	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
6	Indicate the link for the policy to be viewed online?									
7	Has the policy been formally communicated to all relevant internal and external stakeholders?									
8	Does the company have in-house structure to implement the policy/ policies.									
9	Does the Company have a grievance redressal mechanism related to the policy/ policies to address stakeholders' grievances related to the policy/ policies?									
10	Has the company carried out independent audit/ evaluation of the working of this policy by an internal or external agency?									

(b) If answer to the question at serial number 1 against any principle, is 'No', please explain why: (Tick up to 2 options)

No.	Questions	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
1	The company has not understood the Principles									
2	The company is not at a stage where it finds itself in a position to formulate and implement the policies on specified principles									
3	The company does not have financial or manpower resources available for the task									
4	It is planned to be done within next 6 months									
5	It is planned to be done within the next 1 year									
6	Any other reason (please specify)									



3. Governance related to BR

- (a) Indicate the frequency with which the Board of Directors, Committee of the Board or CEO to assess the BR performance of the Company. Within 3 months, 3-6 months, Annually, More than 1 year
- (b) Does the Company publish a BR or a Sustainability Report? What is the hyperlink for viewing this report? How frequently it is published?

**SECTION E: PRINCIPLE-WISE PERFORMANCE**

**Principle 1**

1. Does the policy relating to ethics, bribery and corruption cover only the company? Yes/ No. Does it extend to the Group/Joint Ventures/ Suppliers/Contractors/NGOs /Others?
2. How many stakeholder complaints have been received in the past financial year and what percentage was satisfactorily resolved by the management? If so, provide details thereof, in about 50 words or so.

**Principle 2**

1. List up to 3 of your products or services whose design has incorporated social or environmental concerns, risks and/or opportunities.
  - (a) .
  - (b) .
  - (c) .
2. For each such product, provide the following details in respect of resource use (energy, water, raw material etc.) per unit of product(optional):
  - (a) Reduction during sourcing/production/ distribution achieved since the previous year throughout the value chain?
  - (b) Reduction during usage by consumers (energy, water) has been achieved since the previous year?
3. Does the company have procedures in place for sustainable sourcing (including transportation)?
  - (a) If yes, what percentage of your inputs was sourced sustainably? Also, provide details thereof, in about 50 words or so.
4. Has the company taken any steps to procure goods and services from local & small producers, including communities surrounding their place of work?
  - (a) If yes, what steps have been taken to improve their capacity and capability of local and small vendors?



5. Does the company have a mechanism to recycle products and waste? If yes what is the percentage of recycling of products and waste (separately as <5%, 5-10%, >10%). Also, provide details thereof, in about 50 words or so.

### Principle 3

1. Please indicate the Total number of employees.
2. Please indicate the Total number of employees hired on temporary/contractual/casual basis.
3. Please indicate the Number of permanent women employees.
4. Please indicate the Number of permanent employees with disabilities
5. Do you have an employee association that is recognized by management.
6. What percentage of your permanent employees is members of this recognized employee association?
7. Please indicate the Number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year.

No.	Category	No of complaints filed during the financial year	No of complaints pending as on end of the financial year
1	Child labour/forced labour/involuntary labour		
2	Sexual harassment		
3	Discriminatory employment		

8. What percentage of your under mentioned employees were given safety & skill up-gradation training in the last year?
- (a) Permanent Employees
  - (b) Permanent Women Employees
  - (c) Casual/Temporary/Contractual Employees
  - (d) Employees with Disabilities

### Principle 4

1. Has the company mapped its internal and external stakeholders? Yes/No
2. Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders.



3. Are there any special initiatives taken by the company to engage with the disadvantaged, vulnerable and marginalized stakeholders. If so, provide details thereof, in about 50 words or so.

#### Principle 5

1. Does the policy of the company on human rights cover only the company or extend to the Group/Joint Ventures/Suppliers/Contractors/NGOs/Others?
2. How many stakeholder complaints have been received in the past financial year and what percent was satisfactorily resolved by the management?

#### Principle 6

1. Does the policy related to Principle 6 cover only the company or extends to the Group/Joint Ventures/Suppliers/Contractors/NGOs/others.
2. Does the company have strategies/ initiatives to address global environmental issues such as climate change, global warming, etc? Y/N. If yes, please give hyperlink for webpage etc.
3. Does the company identify and assess potential environmental risks? Y/N
4. Does the company have any project related to Clean Development Mechanism? If so, provide details thereof, in about 50 words or so. Also, if Yes, whether any environmental compliance report is filed?
5. Has the company undertaken any other initiatives on – clean technology, energy efficiency, renewable energy, etc. Y/N. If yes, please give hyperlink for web page etc.
6. Are the Emissions/Waste generated by the company within the permissible limits given by CPCB/SPCB for the financial year being reported?
7. Number of show cause/ legal notices received from CPCB/SPCB which are pending (i.e. not resolved to satisfaction) as on end of Financial Year.

#### Principle 7

1. Is your company a member of any trade and chamber or association? If Yes, Name only those major ones that your business deals with:
  - (a) .
  - (b) .
  - (c) .
  - (d) .
2. Have you advocated/lobbied through above associations for the advancement or improvement of public good? Yes/No; if yes specify the broad areas ( drop box: Governance and Administration, Economic Reforms, Inclusive Development Policies, Energy security, Water, Food Security, Sustainable Business Principles, Others)





### Principle 8

1. Does the company have specified programmes/initiatives/projects in pursuit of the policy related to Principle 8? If yes details thereof.
2. Are the programmes/projects undertaken through in-house team/own foundation/external NGO/government structures/any other organization?
3. Have you done any impact assessment of your initiative?
4. What is your company's direct contribution to community development projects- Amount in INR and the details of the projects undertaken.
5. Have you taken steps to ensure that this community development initiative is successfully adopted by the community? Please explain in 50 words, or so.

### Principle 9

1. What percentage of customer complaints/consumer cases are pending as on the end of financial year.
2. Does the company display product information on the product label, over and above what is mandated as per local laws? Yes/No/N.A. /Remarks(additional information)
3. Is there any case filed by any stakeholder against the company regarding unfair trade practices, irresponsible advertising and/or anti-competitive behaviour during the last five years and pending as on end of financial year. If so, provide details thereof, in about 50 words or so.
4. Did your company carry out any consumer survey/ consumer satisfaction trends?



**ANNEXURE II**  
**PRINCIPLES TO ASSESS COMPLIANCE WITH ENVIRONMENTAL,  
SOCIAL AND GOVERNANCE NORMS**

*[See Regulation 34(2)(f)]*

**Principle 1: Businesses should conduct and govern themselves with Ethics, Transparency and Accountability**

1. Businesses should develop governance structures, procedures and practices that ensure ethical conduct at all levels; and promote the adoption of this principle across its value chain. Businesses should communicate transparently and assure access to information about their decisions that impact relevant stakeholders.
2. Businesses should not engage in practices that are abusive, corrupt, or anti-competition.
3. Businesses should truthfully discharge their responsibility on financial and other mandatory disclosures.
4. Businesses should report on the status of their adoption of these Guidelines as suggested in the reporting framework in this document.
5. Businesses should avoid complicity with the actions of any third party that violates any of the principles contained in these Guidelines

**Principle 2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle**

1. Businesses should assure safety and optimal resource use over the life-cycle of the product – from design to disposal – and ensure that everyone connected with it- designers, producers, value chain members, customers and recyclers are aware of their responsibilities.
2. Businesses should raise the consumer's awareness of their rights through education, product labelling, appropriate and helpful marketing communication, full details of contents and composition and promotion of safe usage and disposal of their products and services.
3. In designing the product, businesses should ensure that the manufacturing processes and technologies required to produce it are resource efficient and sustainable.
4. Businesses should regularly review and improve upon the process of new technology development, deployment and commercialization, incorporating social, ethical, and environmental considerations.
5. Businesses should recognize and respect the rights of people who may be owners of traditional knowledge, and other forms of intellectual property.



6. Businesses should recognize that over-consumption results in unsustainable exploitation of our planet's resources, and should therefore promote sustainable consumption, including recycling of resources.

**Principle 3: Businesses should promote the wellbeing of all employees**

1. Businesses should respect the right to freedom of association, participation, collective bargaining, and provide access to appropriate grievance Redressal mechanisms.
2. Businesses should provide and maintain equal opportunities at the time of recruitment as well as during the course of employment irrespective of caste, creed, gender, race, religion, disability or sexual orientation.
3. Businesses should not use child labour, forced labour or any form of involuntary labour, paid or unpaid.
4. Businesses should take cognizance of the work-life balance of its employees, especially that of women.
5. Businesses should provide facilities for the wellbeing of its employees including those with special needs. They should ensure timely payment of fair living wages to meet basic needs and economic security of the employees.
6. Businesses should provide a workplace environment that is safe, hygienic humane, and which upholds the dignity of the employees. Business should communicate this provision to their employees and train them on a regular basis.
7. Businesses should ensure continuous skill and competence upgrading of all employees by providing access to necessary learning opportunities, on an equal and non-discriminatory basis. They should promote employee morale and career development through enlightened human resource interventions.
8. Businesses should create systems and practices to ensure a harassment free workplace where employees feel safe and secure in discharging their responsibilities.

**Principle 4: Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.**

1. Businesses should systematically identify their stakeholders, understand their concerns, define purpose and scope of engagement, and commit to engaging with them.
2. Businesses should acknowledge, assume responsibility and be transparent about the impact of their policies, decisions, product & services and associated operations on the stakeholders.
3. Businesses should give special attention to stakeholders in areas that are underdeveloped.
4. Businesses should resolve differences with stakeholders in a just, fair and equitable manner



**Principle 5: Businesses should respect and promote human rights**

1. Businesses should understand the human rights content of the Constitution of India, national laws and policies and the content of International Bill of Human Rights. Businesses should appreciate that human rights are inherent, universal, indivisible and interdependent in nature.
2. Businesses should integrate respect for human rights in management systems, in particular through assessing and managing human rights impacts of operations, and ensuring all individuals impacted by the business have access to grievance mechanisms.
3. Businesses should recognize and respect the human rights of all relevant stakeholders and groups within and beyond the workplace, including that of communities, consumers and vulnerable and marginalized groups.
4. Businesses should, within their sphere of influence, promote the awareness and realization of human rights across their value chain.
5. Businesses should not be complicit with human rights abuses by a third party.

**Principle 6: Business should respect, protect, and make efforts to restore the environment**

1. Businesses should utilize natural and manmade resources in an optimal and responsible manner and ensure the sustainability of resources by reducing, reusing, recycling and managing waste.
2. Businesses should take measures to check and prevent pollution. They should assess the environmental damage and bear the cost of pollution abatement with due regard to public interest.
3. Businesses should ensure that benefits arising out of access and commercialization of biological and other natural resources and associated traditional knowledge are shared equitably.
4. Businesses should continuously seek to improve their environmental performance by adopting cleaner production methods, promoting use of energy efficient and environment friendly technologies and use of renewable energy.
5. Businesses should develop Environment Management Systems (EMS) and contingency plans and processes that help them in preventing, mitigating and controlling environmental damages and disasters, which may be caused due to their operations or that of a member of its value chain.
6. Businesses should report their environmental performance, including the assessment of potential environmental risks associated with their operations, to the stakeholders in a fair and transparent manner.
7. Businesses should proactively persuade and support its value chain to adopt this principle.



**Principle 7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner**

1. Businesses, while pursuing policy advocacy, must ensure that their advocacy positions are consistent with the Principles and Core Elements contained in these Guidelines.
2. To the extent possible, businesses should utilize the trade and industry chambers and associations and other such collective platforms to undertake such policy advocacy.

**Principle 8: Businesses should support inclusive growth and equitable development**

1. Businesses should understand their impact on social and economic development, and respond through appropriate action to minimise the negative impacts.
2. Businesses should innovate and invest in products, technologies and processes that promote the wellbeing of society.
3. Businesses should make efforts to complement and support the development priorities at local and national levels, and assure appropriate resettlement and rehabilitation of communities who have been displaced owing to their business operations.
4. Businesses operating in regions that are underdeveloped should be especially sensitive to local concerns.

**Principle 9: Businesses should engage with and provide value to their customers and consumers in a responsible manner**

1. Businesses, while serving the needs of their customers, should take into account the overall well-being of the customers and that of society.
2. Businesses should ensure that they do not restrict the freedom of choice and free competition in any manner while designing, promoting and selling their products.
3. Businesses should disclose all information truthfully and factually, through labelling and other means, including the risks to the individual, to society and to the planet from the use of the products, so that the customers can exercise their freedom to consume in a responsible manner. Where required, businesses should also educate their customers on the safe and responsible usage of their products and services.
4. Businesses should promote and advertise their products in ways that do not mislead or confuse the consumers or violate any of the principles in these Guidelines.
5. Businesses should exercise due care and caution while providing goods and services that result in over exploitation of natural resources or lead to excessive conspicuous consumption.
6. Businesses should provide adequate grievance handling mechanisms to address customer concerns and feedback.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity
2. Name of the Listed Entity
3. Year of incorporation
4. Registered office address
5. Corporate address
6. E-mail
7. Telephone
8. Website
9. Financial year for which reporting is being done
10. Name of the Stock Exchange(s) where shares are listed
11. Paid-up Capital
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

#### II. Products/services

14. Details of business activities (*accounting for 90% of the turnover*):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity

15. Products/Services sold by the entity (*accounting for 90% of the entity's Turnover*):

S. No.	Product/Service	NIC Code	% of total Turnover contributed

### III. Operations

16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
<b>National</b>			
<b>International</b>			

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	
International (No. of Countries)	

b. What is the contribution of exports as a percentage of the total turnover of the entity?

c. A brief on types of customers

### IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b><u>EMPLOYEES</u></b>						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	<b>Total employees (D + E)</b>					
<b><u>WORKERS</u></b>						
4.	Permanent (F)					
5.	Other than Permanent (G)					
6.	<b>Total workers (F + G)</b>					





V. Holding, Subsidiary and Associate Companies (including joint ventures)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)**  
(ii) Turnover (in Rs.)  
(iii) Net worth (in Rs.)

VII. Transparency and Disclosures Compliances

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY ____ Current Financial Year			FY ____ Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities							
Investors (other than shareholders)							

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY ____ Current Financial Year			FY ____ Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders							
Employees and workers							
Customers							
Value Chain Partners							
Other (please specify)							

#### 24. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)





## SECTION C: 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

- 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			

- 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	Amount (In INR)	Brief of the Case	Has an appeal been

		<b>agencies/ judicial institutions</b>			<b>preferred? (Yes/No)</b>
Penalty/ Fine					
Settlement					
Compounding fee					
<b>Non-Monetary</b>					
	<b>NGRBC Principle</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>	<b>Brief of the Case</b>	<b>Has an appeal been preferred? (Yes/No)</b>	
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.

<b>Case Details</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>

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:

	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
Directors		
KMPs		
Employees		
Workers		

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

	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>

	<b>Number</b>	<b>Remarks</b>	<b>Number</b>	<b>Remarks</b>
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.

#### **Leadership Indicators**

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

<b>Total number of awareness programmes held</b>	<b>Topics / principles covered under the training</b>	<b>%age of value chain partners covered (by value of business done with such partners) under the awareness programmes</b>

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

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

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
  - If yes, what percentage of inputs were sourced sustainably?
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

### Leadership Indicators

- 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.

<b>Name of Product / Service</b>	<b>Description of the risk / concern</b>	<b>Action Taken</b>

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).

<b>Indicate input material</b>	<b>Recycled or re-used input material to total material</b>	
	<b>FY ____ Current Financial Year</b>	<b>FY ____ Previous Financial Year</b>

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:

	<b>FY ____ Current Financial Year</b>			<b>FY ____ Previous Financial Year</b>		
	<b>Re-Used</b>	<b>Recycled</b>	<b>Safely Disposed</b>	<b>Re-Used</b>	<b>Recycled</b>	<b>Safely Disposed</b>
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.

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

## 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)
<b>Permanent employees</b>											
Male											
Female											
<b>Total</b>											
<b>Other than Permanent employees</b>											
Male											
Female											
<b>Total</b>											

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)
<b>Permanent workers</b>											
Male											
Female											
<b>Total</b>											
<b>Other than Permanent workers</b>											
Male											
Female											
<b>Total</b>											

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				
<b>Total</b>				

- 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.

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

- Membership of employees and worker in association(s) or Unions recognised 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)

<b>Total Permanent Employees</b>						
- Male						
- Female						
<b>Total Permanent Workers</b>						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY ____					FY ____			
	Current Financial Year					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)
<b>Employees</b>									
Male									
Female									
<b>Total</b>									
<b>Workers</b>									
Male									
Female									
<b>Total</b>									

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

Category	FY ____			FY ____		
	Current Financial Year			Previous Financial Year		
Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)	
<b>Employees</b>						
Male						
Female						
<b>Total</b>						
<b>Workers</b>						
Male						
Female						
<b>Total</b>						

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)

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	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		

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

1. 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).
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
3. 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.

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

### **Essential Indicators**

1. Describe the processes for identifying key stakeholder groups of the entity.
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/No)</b>	<b>Channels of communication</b> (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	<b>Frequency of engagement</b> <b>(Annually/ Half yearly/ Quarterly / others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>

### **Leadership Indicators**

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.





3. Details of remuneration/salary/wages, in the following format:

	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				

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. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

8. Do human rights requirements form part of your business agreements and contracts? **(Yes/No)**

9. Assessments for the year:

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 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:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
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.

## 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>Parameter</b>	<b>FY ____ (Current Financial Year)</b>	<b>FY ____ (Previous Financial Year)</b>
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)		
<b>Total energy consumption (A+B+C)</b>		
Energy intensity per rupee of turnover <i>(Total energy consumption/turnover in rupees)</i>		
Energy intensity <i>(optional)</i> – 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.

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>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) (i + ii + iii + iv + v)</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)</b> – 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.

- Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
- Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

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

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.

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 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 1 emissions</b> (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>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 2 emissions</b> (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>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>			
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – 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.

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

8. 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 <b>(A)</b>		
E-waste <b>(B)</b>		
Bio-medical waste <b>(C)</b>		
Construction and demolition waste <b>(D)</b>		
Battery waste <b>(E)</b>		
Radioactive waste <b>(F)</b>		

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

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

<b>Category of waste</b>		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

<b>Category of waste</b>		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
<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.

9. 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.

10. 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:

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

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

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

12. 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:

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

### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)		
<b>Total energy consumed from renewable sources (A+B+C)</b>		
<b>From non-renewable sources</b>		

Total electricity consumption (D)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
<b>Total energy consumed from non-renewable sources (D+E+F)</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. Provide the following details related to water discharged:

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



3. 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</b> ( <i>Water consumed / turnover</i> )		
<b>Water intensity</b> ( <i>optional</i> ) – the relevant metric may be selected by the entity		
<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		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		

- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<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.

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

<b>Parameter</b>	<b>Unit</b>	<b>FY ____</b>	
		<b>(Current Financial Year)</b>	<b>(Previous Financial Year)</b>
<b>Total Scope 3 emissions</b> (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>Metric tonnes of CO<sub>2</sub> equivalent</i>		
<b>Total Scope 3 emissions per rupee of turnover</b>			
<b>Total Scope 3 emission intensity (optional)</b> – 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.

5. With respect to the ecologically sensitive areas reported at Question 10 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.

6. 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:

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

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7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
8. 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.
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

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

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations.
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken

**Leadership Indicators**

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)

3. Describe the mechanisms to receive and redress grievances of the community.

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

	FY ____ Current Financial Year	FY ____ Previous Financial Year
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighbouring districts		

### 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:

S. 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

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

### Essential Indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

	FY ____ (Current Financial Year)		Remarks	FY ____ (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		

- Does the entity have a framework/ policy on cyber security and risks related to data privacy? **(Yes/No)** If available, provide a web-link of the policy.
- Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

## Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
5. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches along-with impact
  - b. Percentage of data breaches involving personally identifiable information of customers



# ABOUT EXCELLENCE ENABLERS

We are a niche Corporate Governance advisory firm. We do not attempt to be all things to all persons. Improving Corporate Governance policies and practices is our *raison d'etre*. Our mission is to demystify Corporate Governance and to persuade corporates that it is nothing more than doing the right things at the right time in the right manner for the right reasons.

We do not tick boxes. We help you think out of the box.



For any further information on the survey, please contact:

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