



सत्यमेव जयते

Report of the Committee on Business Responsibility Reporting

MINISTRY OF CORPORATE AFFAIRS

GOVERNMENT OF INDIA

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Injeti Srinivas, IAS
Secretary



Government of India
Ministry of Corporate Affairs
New Delhi



MESSAGE

The philosophy of responsible business is based on the principle of business being accountable to all its stakeholders. This was first embedded in the *National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business* (NVGs) released in 2011 and later incorporated in Companies Act, 2013, which envisages wider responsibilities for a Company and its Directors beyond its shareholders to its stakeholders - employees, community, and environment. In keeping with global developments and domestic changes, the NVGs were upgraded and updated as the *National Guidelines for Responsible Business Conduct* (NGRBC) in 2019. The Securities and Exchange Board of India has mandated top 500 listed companies by market capitalisation to make disclosures on business responsibility and sustainability indicators contained in the NVGs since 2012 through *Business Responsibility Reporting* (BRRs). The proposed formats in this report are an update on the existing BRR to incorporate the current global practices in non-financial sustainability reporting based on the NGRBCs.

The recommendations of the Committee built upon lessons learnt from several years of BRR filings by companies to herald Indian businesses into a new future to make them more competitive, and sought after globally. The current and emerging challenges facing humanity – COVID-19, climate change, resource scarcity and growing inequalities – have taught us that an interdependent world can only survive and thrive if everyone behaves responsibly and is accountable to each other for their actions. With several global companies being larger than many nation states in terms of turnover, the responsibility of businesses to their stakeholders will only increase in the coming years. The NGRBC and its companion BRSR is a significant step to enable businesses in India to not just behave responsibly, but to also demonstrate to its stakeholders that it walks the talk. We can then proudly say "Make in India – Responsibly".

(Injeti Srinivas)
Secretary to Government of India
Ministry of Corporate Affairs

REPORT OF THE COMMITTEE ON BUSINESS RESPONSIBILITY REPORTING

May 08, 2020

New Delhi

To,

Shri. Injeti Srinivas,
Secretary to Government of India,
Ministry of Corporate Affairs,

Sir,

We are pleased to present to you the Report of the Committee on Business Responsibility Reporting, constituted for preparing Business Responsibility Reporting formats for listed and unlisted companies.

2. The Committee has endeavoured to draft a report with a view towards global developments which are increasingly seeking businesses to be responsible and sustainable towards their environment and society. The framework has however been based on the National Guidelines on Responsible Business Conduct which have been developed in the specific context of the country. Stakeholder consultations and inputs have been sought extensively to prepare these formats and it is our hope that this shall pave the way for Indian leadership in business responsibility and sustainability.

3. We thank you for giving us this opportunity. It has been an enlightening and enlivening experience.

Yours sincerely,



Gyaneshwar Kumar Singh
(Joint Secretary, MCA)
Chairperson



Amarjeet Singh
(Executive Director, SEBI)
Member



Chandan Kumar
(Deputy Director, MCA)
Member



Ashish Garg
(President, ICSI)
Member



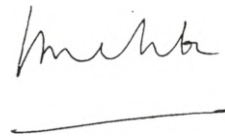
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(Adjunct Faculty, IICA)
Member

PREFACE

This report is being submitted amidst the global pandemic COVID-19. As nations work to deal with it, the roles of Government, businesses, and civil society organisations are being rewritten in a manner that was not envisaged when this Committee was deliberating. The Government has requested employers to take a more compassionate view of the unfolding challenges of the lock down, financially, for their employees. Many corporations have responded to the call for support to fight the crisis with their human, financial, and material resources. Against the backdrop of this crisis, the National Guidelines on Responsible Business Conduct assume an even greater significance.

The Ministry of Corporate Affairs, Government of India, released the *National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business* (NVGs), in 2011. It provided guidance to businesses on what constitutes responsible business conduct. In order to align the NVGs with the emerging global concerns, the Sustainable Development Goals (SDGs), and the United Nations Guiding Principles on Business & Human Rights (UNGPs), the process of revision of NVGs began in 2018. After numerous stakeholder consultations, these were revised and released as the *National Guidelines on Responsible Business Conduct* (NGRBC) in 2019. The NGBRC has been designed to assist businesses to embrace the principle of responsible conduct going beyond the requirements of regulatory compliance. The disclosure mechanism emanating from the NVGs, namely, the Business Responsibility Report (BRR) needed to be modified to reflect the NGRBC and encourage companies to take on leadership roles in practices and disclosures.

Traditionally, the primary duty of a director has been to work towards the interest of a company's shareholders. Since the economist Milton Friedman famously declared that "*the social responsibility of business is to increase its profits*", shareholder primacy has been the

cornerstone of business operations. However, in light of ever-increasing global challenges relating to climate change, environmental risks, growing inequality, etc., business leaders have been compelled, and have also found it to be in their interest, to reimagine the role of businesses in the society and not view them merely as economic units for generating wealth. Perhaps this is what led the Business Roundtable (BRT), an influential association of CEOs of the United States of America's biggest companies, to issue a statement in 2019 that redefines the purpose of a corporation. The 181 signatories to the statement reaffirmed the commitment of their businesses to all stakeholders. The BRT is not alone. The World Economic Forum also released the '*Davos Manifesto: The Universal Purpose of a Company in the Fourth Industrial Revolution*' in 2020, at its annual meeting. Amongst other things, the statement asserted a move towards stakeholder capitalism and emphasised that the performance of a company must be measured not only on the return to shareholders, but also on how it achieves its environmental, social, and good governance objectives. Therefore, it is evident that even globally there is a growing recognition and emphasis on stakeholder model of governance.

In this context, non-financial, sustainability reporting provides an opportunity to businesses to communicate in an open and transparent way with stakeholders. The Committee on Business Responsibility was constituted under my Chairmanship for finalising Business Responsibility Reporting formats for listed and unlisted companies under the NGRBC. The Committee comprised SEBI, MCA, the three professional institutes, and two eminent professionals who had worked on developing the NGRBCs. The Committee and its sub-committees extensively and minutely deliberated over each and every element of the proposed formats to give them their current form. Deliberations with NITI Aayog, sustainability heads of large businesses, and representatives from the MSME sector contributed to the process. The Committee examined the NGRBC-BRR framework within the broader context of UNGPs, SDGs, and other widely accepted non-financial/sustainability reporting frameworks. Every effort has been made to make a reporting format that is as relevant for businesses as it is for every stakeholder.

To better reflect the intent and scope of reporting requirement, the Committee recommends that the Business Responsibility Report be called the Business Responsibility and Sustainability Report (BRSR). The Committee also proposes two formats for disclosures: a comprehensive format and a *Lite* version.

The Committee is of the view that implementation of the reporting requirements should be done in a gradual and phased manner. With regard to listed entities, reporting may be done by top 1000 listed companies (by market capitalisation) as applicable presently, or as prescribed by SEBI. The reporting requirement may be extended by MCA to unlisted companies above specified thresholds of turnover and/or paid-up capital. Further, the Committee recommends that smaller unlisted companies below this threshold may, to begin with, adopt a *lite* version of the format, on a voluntary basis.

The Committee recommends that the BRSR be integrated with the MCA21 portal. This would ensure that all information already filed on the MCA21 portal by companies would be automatically filled while filing the BRSR.

The Committee also recommends that a Guidance Note on BRSR should be prepared to enable companies to disclose their actions on the principles in a more meaningful manner. As a long-term measure, the Committee envisions that the information captured through BRSR filings be used to develop a Business Responsibility-Sustainability Index for companies.

The endeavour of the Committee has been to ensure that the BRSR reporting format would serve as a single source for all non-financial disclosures. Over the last two decades, public policy across the world, has been moving in this direction. In designing the structure of the report, the Committee has made a conscious effort to balance the objective of self-regulation through disclosures while ensuring that there is no undue compliance burden on companies.

As we emerge strong and resilient after this crisis, I hope the recommendations of the Committee will shape India's ongoing efforts to develop responsible businesses with economic sustainability and inclusive growth.



(Gyaneshwar Kumar Singh)

Joint Secretary to Government of India

ACKNOWLEDGEMENTS

The mandate of the Committee to develop Business Responsibility Reporting formats in the Indian context with global relevance was rather challenging and onerous. In this endeavour it was untiringly supported by teams from organisations of the Committee members - Ms. Barnali Mukherjee, Chief General Manager, Mr. Pradeep Ramakrishnan, General Manager, and Ms. Ishita Sharma, Manager, from SEBI; Mr. Samir Raheja, Director, Ms. Banu Dandona, Joint Director, Mr. Manoj Kumar, Deputy Director, Ms. Pooja Rahi, Assistant Director from ICSI; and Mr. Vidyadhar Kulkarni, Head, Technical Directorate, Ms. Geetanshu Bansal, formerly, Assistant Secretary from ICAI. The Committee commends their untiring and unstinting efforts which have helped coalesce the report and frame the formats.

The Committee is grateful to the special invitees by whose involvement it greatly benefitted - Dr. Sameer Sharma, Director General & CEO, IICA for his inputs on how to seek disclosures from businesses; Ms. Sanyukta Samaddar, Adviser, and, Ms. Amorita Goel, formerly Young Professional, NITI Aayog for helping align the formats with the SDGs; Dr. Garima Dadhich for her study on SEBI-BRR disclosures which was vital for the Committee in understanding the nature of prevalent business responsibility disclosures.

The Committee is especially thankful to Professor Vasanthi Srinivasan, IIM Bangalore for sparing valuable time from her busy schedule for her suggestions in making the report more topical, lucid, and readable.

A special mention needs to be made of the representatives of large and small companies who participated in roundtable consultations - Ms. Alka Talwar, Chief CSR & Sustainability, Tata Chemicals Limited; Mr. Ashok Jain, Vice President Finance & Company Secretary, Dabur India Limited; Ms. Vikas Goswami, Head – formerly, Head Sustainability, Godrej Industries Limited; Mr. Mukesh Gulati, Senior Advisor, Foundation for MSME Clusters; Mr. Anil Gupta, CA/IP, Solution Inventors; Mr. Ajay Gupta, CEO, Bachpan Play School; Mr. Vinod Kumar, President, India SME Forum; Ms. Sushma Morthania, DG, India SME Forum; Ms. Shashi Singh, Chairperson, Consortium of Women Entrepreneurs of India; Ms. Shivani, Assistant General Manager, Orient Craft Limited; Mr. Pankaj Tripathi, Principal Consultant, Sarojini Damodaran Foundation; Mr. Rajiv Chawla, Chairman, IamSMEofIndia. Their comments and suggests, borne from practise and experience, were invaluable in improving the formats.

Ms. Neha Tomar, Consultant, United Nations Development Programme; Ms. Shehnaz Ahmed, Senior Resident Fellow, and, Ms. Shreya Garg, Senior Resident Fellow from Vidhi Centre for Legal Policy; Mr. Rijit Sengupta, Chief Executive Officer, and, Ms. Nandini Sharma, Associate Director from Centre for Responsible Business graciously took time out to go through the report and helped in fine tuning it for finalisation. Their time and effort are deeply valued.

The Committee is grateful to the Ministry of Corporate Affairs and the Institute of Company Secretaries of India for providing logistical support during the entire tenure. Lastly, it would like to place on record appreciation for the officers of MCA and their team without whose commitment, diligence and meticulousness, the report could not have been possible- Mr. Abhijit Phukon, Director; Mr. Shobhit Srivastava, Deputy Director, Ms. Aparna Mudiam, Deputy Director, Mr. Vedant Ojha, Assistant Director, Mr. Akshay Singh, Assistant Director, Mr. Suresh Bathula, Junior Technical Assistant, Ms. Shwiti Jalan, Young Professional, Ms. Sarabjeet Kaur, Young Professional from MCA; Mr. Rahul Prabhakar, Consultant, IICA; and Ms. Ravina Mishra, Consultant, Centre for Responsible Business.

Finally, the Committee would like to acknowledge the hard work put in by Ms. Aparna Mudiam, Deputy Director, MCA in coordinating with stakeholders and compiling the report. She has diligently gone through the various drafts to ensure uniformity and consistency.

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ABBREVIATIONS

BRR	- Business Responsibility Report
BRSR	- Business Responsibility and Sustainability Report
CEO	- Chief Executive Officer
COVID-19	- Coronavirus Disease
CSR	- Corporate Social Responsibility
ESG	- Environmental, Social and Governance
EU	- European Union
FTSE4Good	- Financial Times Stock Exchange Index
GRI	- Global Reporting Initiative
ICAI	- Institute of Chartered Accountants of India
ICMAI	- Institute of Cost Accountants of India
ICSI	- Institute of Company Secretaries of India
IICA	- Indian Institute of Corporate Affairs
IR	- Integrated Reporting
JSE	- Johannesburg Stock Exchange
LLP	- Limited Liability Partnership
MCA	-Ministry of Corporate Affairs
MoEFCC	- Ministry of Environment, Forest and Climate Change
MNC	- Multi-National Company
MSCI ESG Index	- Morgan Stanley Capital International Environmental, Social and Governance Index
NAP	- National Action Plan on Business & Human Rights
NITI Aayog	- National Institution for Transforming India
NGRBC	- National Guidelines on Responsible Business Conduct
NVGs	- National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business
SASB	- Sustainability Accounting Standards Board
SDGs	- Sustainable Development Goals

SEBI	- Securities and Exchange Board of India
SEC	- Securities and Exchange Commission
SHSE	- Shanghai Stock Exchange
SME	- Small and Medium Enterprise
SPCB	- State Pollution Control Board
SZSE	- Shenzhen Stock Exchange
UK	- United Kingdom
US	- United States of America
UN	- United Nations
UNGC	- United Nations Global Compact
UNGPs	- United Nations Guiding Principles on Business & Human Rights
UNHRC	- United Nations Human Rights Council
UNICEF	- United Nations International Children's Emergency Fund
XBRL	- eXtensible Business Reporting Language
WBCSD	- World Business Council for Sustainable Development

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INTRODUCTION

BACKGROUND

Ministry of Corporate Affairs initiatives on Business Responsibility

In 2009, MCA issued the '*Voluntary Guidelines on Corporate Social Responsibility*' as a step towards mainstreaming the concept of business responsibility. In June 2011, the United Nations Human Rights Council (UNHRC) adopted the United Nations Guiding Principles on Business and Human Rights (UNGPs) which India endorsed. In July 2011, MCA issued the '*National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011*' (NVGs). The NVGs were developed through extensive consultations with businesses, academia, civil society organisations, and the government and contained a Business Responsibility Reporting framework.

In 2012, the Securities and Exchange Board of India (SEBI) mandated the top 100 listed companies by market capitalisation to file *Business Responsibility Reports* (SEBI-BRRs/ BRR) through the Listing Agreement. These disclosures were intended to enable businesses to engage more meaningfully with their stakeholders, and encourage them to go beyond regulatory financial compliance and report on their social and environmental impacts. The requirement for filing BRRs was extended to the top 500 listed companies by market capitalisation from the financial year 2015-16. In March 2019, the updated NVGs were released as the '*National Guidelines for Responsible Business Conduct*' (NGRBCs).

In December 2019, SEBI extended the BRR requirement to the top 1000 listed companies by market capitalisation, from the financial year 2019-20.

Constitution of the Committee on Business Responsibility Reporting

In 2018, while the NVGs were being updated, it was decided that the SEBI-BRR framework should also be revised to reflect the changes made in the base document. The Secretary, Corporate Affairs, constituted a Committee under the chairmanship of Joint Secretary, MCA, to prepare the Business Responsibility Reporting (BRR) formats for both, listed and unlisted companies. The order constituting the Committee and its terms of reference is provided in [Annexure-1](#).

WORKING OF THE COMMITTEE

Consultation process

The Committee on Business Responsibility Reporting (Committee) and its sub-committees met fifteen times between January 2019 and February 2020 to discuss and develop the formats. At the time of finalising NGRBC, public comments on the draft had been invited, and the BRR framework which was part of it received over 200 comments from various stakeholders. The Committee has used this framework provided in the NGBRC document (NGRBC-BRR framework) as the basis to build the proposed formats. The Committee also did a comprehensive review of other international non-financial/sustainability reporting frameworks that were already being filed by companies. NITI Aayog, the supervising body for Sustainable Development Goals (SDGs) in the country which has developed the National Indicator Framework for SDGs, was a special invitee for the consultations. SDGs offer a blueprint to achieve a more sustainable future and are recognised by businesses, civil society and Governments as a call for action. It helped to align the formats with the SDGs so that businesses may also be able to demonstrate their performance on SDG targets.

The proposed draft formats were shared in roundtable discussions and consultations with representatives from two sets of companies from an implementation perspective. The first were large companies who were already making disclosures in the SEBI-BRR framework as well as other prevalent frameworks. The purpose of these consultations was to understand the challenges encountered by them in completing the proposed format and to get their feedback on it. These companies were comfortable with the proposed format and provided specific comments on each question for modification, inclusion, or exclusion. These suggestions were duly incorporated.

The second set of companies were small and medium enterprises (SMEs). Some of them were familiar with non-financial disclosures as their overseas customers sought these from them. They were convinced of the relevance of, and the opportunities that may become available, through the use of a non-financial reporting framework. They also gave the feedback that the proposed format was lengthy and some of the questions sought information that they did not track. This feedback, amongst others, suggested the need for a simpler version of the format for smaller companies.

The questions were also shared with relevant Ministries/Departments for their vetting on factual accuracy and relevance. The possibility of inter-linking data systems was also explored in order to retain a single source of truth for the information being sought. Various Government initiatives are directed towards digitisation, and digital integration would help reduce the burden of compliance for companies. This will also allow the use of analytics to systematically examine the disclosures made by companies for decision making by various stakeholders. Based on the information received from extensive consultations and intensive deliberations, the Committee has arrived at the proposed draft formats for business responsibility and sustainability disclosures.

Governing principles

The Committee followed certain principles for developing the proposed formats:

1. The base document was the Business Responsibility Reporting Framework in Chapter 5 of NGRBCs.
2. The NGRBC-BRR framework was examined in the context of the current SEBI-BRR filings, SDGs, UNGPs, and the prevalent non-financial reporting frameworks to formulate a holistic, all-encompassing format containing the essential elements of non-financial sustainability reporting.
3. The formats were developed to serve as a single comprehensive source of non-financial, sustainability information relevant to all business stakeholders - investors, shareholders, regulators, and public at large.
4. The formats were developed to be simple, and mindful of the burden and cost of compliance by businesses so as not be onerous or repetitive.
5. The information sought in the formats is a mix of quantitative and qualitative data. Quantitative data allows for easy measurement and comparability across companies, sectors, and in time. Qualitative data helps capture the unique ways in which organisations have implemented and embedded responsible business conduct. These may be adopted and adapted by other businesses to their contexts.

6. The formats were developed for all companies - listed as well as unlisted. However, different reporting requirements have been considered for different classes of companies, especially smaller companies.
7. The formats were developed as questionnaires which allow businesses to disclose aspects material to them, are amenable to measurement, comparable, reliable, and, machine readable.
8. The formats were developed with a view to be filled electronically and integrated with the MCA21 database.

Keeping in view the guiding principles, the Committee analysed the filings being made by the top 500 companies in the SEBI-BRR; studied the prevalent non-financial/sustainability frameworks already being used by companies for making disclosures; and examined the need for a comprehensive non-financial/sustainability reporting requirement by companies for preparing the proposed formats. These deliberations and observations of the Committee constitute the following chapters.

This report consists of four chapters: Chapter 1 provides an introduction on non-financial disclosures and presents an overview of the global sustainability reporting frameworks and initiatives. Chapter 2 presents an analysis of the SEBI-BRR disclosures and data implications for preparing the formats. The analysis forms the basis for Chapter 3 which provides insights in to the Committee's deliberations and the recommendations. The way forward is presented in the final chapter.

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Chapter 1

TRENDS IN REPORTING

Financial reporting

Recent decades have witnessed exponential growth of corporations. The role of corporations as a force of transformative good has been expanding. The millions of jobs generated by them, the goods and services made available by them, their tax contribution, etc. have been serving the needs of society and been supporting development projects across countries. However, traditionally, the focus of businesses has been generation of wealth for its owners, and hence, reporting by them has been on financial performance. As businesses evolved to become joint stock companies, their ownership base widened such that the general public could not only own a part of the company, but also trade that ownership. Financial information began to be more widely disseminated to enable these transactions to take place in an informed manner. The form in which this information was disclosed - the financial reporting structures, policies, and practices - gradually evolved over time, attained maturity, acceptability, and uniformity across the globe.

Environmental and Social Reporting

Environmental and Social Reporting – referred to as Sustainability Reporting – however, has had a different trajectory. Literature suggests that in the 1970s, some sporadic social reporting started in the western world which then shifted to environmental issues in the 1980s – according to Ans Kolk¹, the first independent environmental report was published in 1989. It was only in the 1990s that both social and environmental issues began to be reported simultaneously. A 2017 study² by the World Business Council for Sustainable Development (WBCSD) indicated that the number of “reporting provisions” globally have increased tenfold in the 25 years since the 1992 Rio Earth Summit to about a thousand, indicating the complexity and need for such reporting.

¹ *A Decade of Sustainability Reporting: Developments and Significance* by Kolk, A. Published in: International Journal of Environment and Sustainable Development accessed in April 2020 from https://pure.uva.nl/ws/files/1932038/25817_55fulltext.pdf

² *Insights from the Reporting Exchange: ESG Reporting Trends* accessed in April 2020 from https://docs.wbcsd.org/2018/02/Reporting_Exchange_Report_ESG_reporting_trends_2017.pdf

THE “BUSINESS CASE” FOR SUSTAINABILITY REPORTING

Businesses have always used natural and human capital, amongst others, to produce goods and services required by society. Waste thus generated has been relegated to the environment, which was deemed a replenishable and infinite resource. This form of resource utilisation however, has proven to be exploitative of the environment and unsustainable, as is evidenced by growing social and economic inequality, natural resource scarcity, and pollution, exacerbated by climate change. There is now a growing awareness and activism amongst stakeholders, of businesses in particular, and society in general, who are demanding business accountability for their social and environmental impacts.

The increase in Sustainability Reporting has been driven by three factors – pressure from stakeholder groups on companies to disclose information, especially on the negative impact of their operations; heightened governmental regulation on these issues to protect rights of citizens and the environment; and most importantly, market demand which has required companies (suppliers/manufacturers/producers) that are part of Global Value Chains, and/or are partners of MNCs which have committed globally to demonstrate their sustainability performance through the use of Voluntary Sustainability Standards, Certifications, etc. The reasons why increased sustainability reporting can benefit businesses are summarised here.

- **Increased access to capital:** Indications are investors increasingly recognise that environmental and social issues provide both risks and opportunities in respect of their investments and are seeking disclosures on environmental and social performance of businesses. Many of the leading global reporting frameworks, some of which have been described later – Global Reporting Initiative, Integrated Reporting, CDP (formerly the Carbon Disclosure Project), Sustainability Accounting Standards Board – have significant investor involvement in their formulation and investors are some of the biggest consumers of this data. Further, a number of indices have been created to cater to the needs of investors – Dow Jones Sustainability Index, MSCI ESG Index, FTSE4Good. Additionally, several asset management companies have launched ESG (Environmental, Social and Governance) funds which use the ESG performance of a company to make investment decisions. This is reflected in the various green financial products and instruments (equity, loans, bonds) that have evolved, and the growing size of their market.

- **Reduced financial risks:** There have also been instances of investor activism that are driving business responsibility. For example, there have been demands for disclosures on carbon emissions from energy companies which are also facing litigation for causing and perpetuating global warming; hedge funds have been holding directors responsible for improving pollution disclosures; state-owned sovereign wealth funds have been withdrawing from coal-based power companies.
- **Increased value creation:** There are a number of global studies that show that companies that embed ESG into core business practices outperform their peers. This is true for India as well where, over a 12-year period, the MSCI India ESG Leaders index consistently outperformed the broader market as represented by MSCI India IMI index, and even the difference of outperformance has increased. Further, the performance of MSCI India ESG Leaders has been better than MSCI India during the '*black swan*' period of January-March 2020. Thus, all indications suggest that better ESG performance, accompanied by better disclosure, results in increased value creation to shareholders.
- **Access to markets and increased market share:** A number of companies have begun to recognise that investing in social and environmental issues will not only improve their own business continuity but also put them in a better position with their B2B (Business to Business) customers as well as enable them to acquire new ones. While this was initially true for Indian companies who were part of global supply chains, it is increasingly true for Indian customers as well.
- **Attracting and retaining talent:** Employees are increasingly preferring companies that demonstrate responsible behaviour and a purpose. In order to attract and retain human talent and satisfy consumer expectations, companies have begun to embed sustainability practices into their businesses. Disclosing these practices and results through sustainability reports therefore helps these initiatives.
- **Obtaining "social license to operate":** Civil society in most democracies have been playing a key role in raising awareness on social and environmental issues through their research and advocacy. Additionally, communities have also become aware and empowered, and most companies recognise that it is communities and not governments that provide them the "license to operate". Sustainability reporting enables companies to disclose their plans and activities and thus obtain this license.

- **Demonstrating leadership:** At the World Economic Forum in January 2020, CEOs of 140 of the world's largest companies expressed support for aligning on a core set of metrics and disclosures in their annual reports on the non-financial aspects of business performance, such as greenhouse gas emissions and strategies, diversity, employee health and well-being, and other factors that are generally framed as Environmental, Social and Governance (ESG) topics.

SUSTAINABILITY REPORTING FRAMEWORKS

The last few decades have seen a significant increase in the maturity of corporate reporting frameworks that have evolved over time and been embraced internationally by leading businesses to promote, measure, and monitor sustainability performance, especially in their supply/value chain. These go beyond the financials of a company, and are also referred to as sustainability reports. While they may vary in terms of detail and depth, they all have a few common features. One, they cover a range of sustainable development issues, including environmental, social, and human rights issues. Two, many are investor-led, which indicates their interest to better assess risks and opportunities along these parameters. And three, the process of developing these frameworks is consultative, thereby reflecting the range of stakeholder expectations.

A brief overview of some of the well-recognised global reporting frameworks is given in **Table 1.1**. All of these are voluntary disclosure frameworks/standards provided by independent third-party agencies to enable businesses to demonstrate and deepen their commitment to the social and environmental responsibilities.

Table 1.A Globally well-recognised Sustainability Reporting Frameworks

United Nations Global Compact (UNGC)

The United Nations Global Compact, established in 2000, is a voluntary initiative based on CEO commitments to implement universal sustainability principles and to support UN goals³. Companies are required to report along the ten principles enunciated in the areas of human rights, labour, environment, and corruption where the minimum standards for each have been defined. These principles have been derived from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.

³ <https://www.unglobalcompact.org/about>

Table 1.A Globally well-recognised Sustainability Reporting Frameworks**Global Reporting Initiative (GRI)**

GRI is an independent international organisation whose framework is widely used by businesses and stakeholders to understand and communicate their impact on sustainability issues such as climate change, human rights, governance, and social well-being⁴. The standards provide for qualitative and quantitative information disclosures under universal and specific standards. The universal standards seek information on general management parameters, and specific standards enable reporting as per relevance to business operations.

Integrated Reporting (IR)

The International Integrated Reporting Council (IIRC), established in the UK in 2010, has developed the framework which is a principle-based guidance for preparing an Integrated Report (IR). It is different from the other sustainability reports in terms of structure and expectations. The IR does not prescribe standardised indicators, and companies are to develop their own standards. An IR provides insight on the resources and relationships used and affected by an organisation, which are referred to as "the capitals"⁵.

CDP (formerly Carbon Disclosure Project)

Based in the UK, CDP represents a network of investors and purchasers that runs a disclosure system enabling companies, cities, states, and regions to measure and manage their climate change impacts⁶. It collects data on water, climate, and forests, analyses it, ranks the same, and publishes the data online. It is an online dashboard where stakeholders may report and view impacts of entities.

ISO 26000

The International Organization for Standardization launched ISO 26000 Guidance on social responsibility in November 2010. It offers voluntary guidance, and not certification or standards, on social responsibility. It is based on seven principles and provides 37 issues that companies may choose to report on as per materiality.⁷

Sustainability Accounting Standards Board (SASB)

SASB is an independent non-profit organisation which provides 77 industry-specific standards. It assists public corporations in disclosing material, decision-useful information to investors. They are designed for voluntary use in disclosures required by existing US regulations in filings with the Securities and Exchange Commission (SEC).⁸

GLOBAL TRENDS IN SUSTAINABILITY REPORTING

Governments of several countries have introduced disclosures on sustainability reporting. Given below, are some examples:

⁴ <https://www.globalreporting.org/Information/about-gri/Pages/default.aspx>

⁵ <https://integratedreporting.org/wp-content/uploads/2015/03/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf>

⁶ <https://www.cdp.net/en/info/about-us/what-we-do>

⁷ <https://www.iso.org/what-we-do.html>

⁸ <https://www.sasb.org/wp-content/uploads/2019/05/SASB-Conceptual-Framework.pdf>

1. **Denmark***: Introduced in 2008, all companies that meet certain size criteria (assets, revenue, number of employees) are required to supplement their annual management's review with a report on social responsibility, i.e. "voluntarily include considerations for human rights, societal, environmental and climate conditions as well as combatting corruption in their business strategy and corporate activities."
2. **South Africa⁹**: The Johannesburg Stock Exchange (JSE) introduced the disclosure of sustainability information starting in 2010. The JSE has introduced integrated reporting for all listed companies on an "*apply or explain*" basis, thus allowing those companies that did not issue an integrated report to explain why this was the case.
3. **China***: The Shanghai Stock Exchange (SHSE) and the Shenzhen Stock Exchange (SZSE) mandated certain listed firms to disclose ESG information starting from financial year ending December 2008. Specifically, SHSE mandated sustainability reporting for firms included in the SHSE Corporate Governance Index, firms with overseas listed shares, and firms in the financial industry.
4. **Malaysia¹⁰**: The Stock Exchange Bursa Malaysia made sustainability disclosure a listing requirement for all listed firms starting from financial year ending December 2007.
5. **Philippines¹¹**: In 2019, the Securities and Exchange Commission (SEC) issued the "*Sustainability Reporting Guidelines for Publicly Listed Companies*" outlining information that the eligible companies will have to disclose in relation to their non-financial performance across the economic, environmental and social aspects of their organisations on a "comply or explain" basis, starting 2020.

The *EU Non-Financial Reporting Directive*¹² (which requires large companies in the EU to disclose social, environmental, and diversity information) is the most significant EU-wide legislative initiative to promote sustainability reporting; the process of transposing this into the national laws of EU countries is underway. Additionally, several countries have reporting

* Extract from "The Consequences of Mandatory Corporate Sustainability Reporting" by Ioannis Ioannou and George Serafeim published as Working Paper 11-100 by Harvard Business School, accessed on July 11, 2019

⁹ The JSE Listing Requirements, Bulletin 1 of 2017 accessed on March 24, 2020

¹⁰ As defined in paragraph (29), Part A of Appendix 9C of the Main Market Listing Requirements and paragraph (30) of Appendix 9C of the ACE Market Listing Requirements issued by Bursa Malaysia Securities Berhad

¹¹ SEC Memorandum Circular No. 4, series of 2019 issued by the Securities and Exchanges Commission, The Philippines

¹² Directive 2014/95/EU of the European Parliament

requirements on specific issues. For instance, climate change related reporting is prevalent in Australia, Mexico, USA, and in France. The *Modern Slavery Act*, first enacted by the UK in 2015 and more recently by Australia, asks each company to report on modern slavery not just in its operations but also in its global supply chains, thereby including many SMEs in emerging markets.

NON-FINANCIAL REPORTING IN INDIA

The regulatory nudge to businesses to be responsible began as early as 2009 and gained critical mass with the release of NVGs. However, the regulatory push for businesses to provide responsibility and sustainability information came with:

- a. The Companies Act 2013 (Act) which requires companies to furnish non-financial information mandatorily.
- b. The SEBI-BRR reporting requirement, which for the first time introduced mandatory sustainability reporting among companies in India in 2012.

Significantly, the Act casts fiduciary duties on Directors (Section 166), requiring them to *promote the objects of the company for the benefit of its members as a whole, and in the best interests of the company, its employees, the shareholders, the community and for the protection of environment*. Provisions on Corporate Social Responsibility were introduced to harness business efficiency and innovation for inclusive growth. In 2017, SEBI issued an advisory that Integrated Reporting be adopted on a voluntary basis by the top 500 companies preparing BRR Reports from financial year 2017-18.

The Act has also made stipulations for having woman directors for certain classes of companies, in order to address gender gaps in governance; board reports have been mandated to contain a statement on compliance relating to the constitution of an Internal Complaints Committee under the Prevention of Sexual Harassment of Women at Workplace Act, 2013. In its outlook, the Act inheres in itself the NVGs, the three pillars of UNGPs, and SDGs. SEBI has stipulated that the top 1000 listed entities shall have a woman independent director on their boards.

Many of the large listed companies have historically proactively reported on global sustainability frameworks. However, sustainability reporting in India is still in its infancy. In view of the global trends, the adoption of SDGs as part of the 2030 Agenda by all UN member states, and the momentum gained by UNGP-endorsing countries on developing National Action Plans (NAPs), the Committee felt that it would be useful to analyse the nature of disclosures being made by companies in the SEBI-BRR Reports. The insights gained as to the strengths and deficiencies of the current framework vis-à-vis the globally accepted desirables would be beneficial in the framing of comprehensive and relevant formats.

Chapter 2

SEBI-BRR DISCLOSURES by COMPANIES

The IICA Study

The Indian Institute of Corporate Affairs (IICA) conducted a 'Baseline Assessment of Business and Human Rights Situation in India'¹³ with partnership support from UNICEF. While this study was done as a part of the NAP process, the analysis of SEBI-BRR disclosures of the top 500 companies for the financial year 2018-19 was useful data for the Committee. The analysis was done based on three criteria: completeness, accuracy, and clarity of information provided. Completeness referred to whether information on all the nine NVG principles was provided; accuracy related to whether the information provided was of relevance to the principle; and, clarity refers to comprehensibility of information provided. The sample size of the study was 490 listed companies.

An analysis of disclosures made by companies in the sixth year of filing the SEBI-BRR Report throws light on how the framework has augured well and what further improvements are needed. The Committee noted at the outset that the SEBI-BRR framework based on the NVG Principles had fostered a sense of mindfulness towards business responsibility and sustainability among companies.

Data analysis

The data analysis revealed that most companies were able to provide complete responses, suggesting that it is well within the ability of companies to make the disclosures sought. However, despite the completeness of information, both accuracy and clarity of information provided was weak. The study shows a great deal of variance in the disclosures made across the different principles and highlights the need for seeking specific quantitative data to enable comparability. The study showed that disclosures pertaining to supply chain and contract labour were the weakest. The ability of the companies to respond to the questions, principle-wise is tabulated below:

¹³ G Dadhich and D Mishra 2019. Baseline Assessment of Business and Human Rights Situation in India: Indian Institute of Corporate Affairs, under the aegis of Ministry of Corporate Affairs.

Table 2.A Ability of companies to respond to SEBI-BRR questions and how the proposed formats have addressed them

NVG/NGRBC Principle	Specific question	Ability of the company to respond	How it has been addressed in the proposed formats
1	Policy relating to Principle 1	All responded	Not applicable
1	Number of stakeholder complaints received and resolved	Most responded on numbers; few on resolution	With regard to complaints, the proposed format specifically seeks the number of complaints at the beginning of the year, complaints received during the year and complaints pending resolution at the end of the year
2	Resource use by products whose design has incorporated social or environmental concerns	Limited response	Question simplified
2	Procedures for sustainable sourcing	About half of the companies responded	No change as the question is critical from a human rights perspective
2	Mechanism to recycle waste and extent of recycling done	Over 90% of the companies responded to the question on mechanism, very few responded to a detailed extent	Question has been made more specific
3	Numbers of employees broken down by gender, disability, contract/casual, etc.	Over 90% of the companies responded	Details sought in a more granular manner
3	Number of complaints related to child labour, involuntary labour, cases on sexual harassment	Over 95% of the companies responded	No change required
3	Safety and skill upgradation programmes for employees	Most companies responded in the affirmative but data not provided	More granular data sought as this is a critical issue
4	Mapping of stakeholders and identification of disadvantaged, marginalised, vulnerable	Over 95% of the companies responded	No change required
5	Existence of a human rights policy, its coverage, and instances of complaints and resolution	Almost 100% of the companies responded	Question retained; Additional information sought

NVG/NGRBC Principle	Specific question	Ability of the company to respond	How it has been addressed in the proposed formats
6	Strategies/initiatives to address global environmental issues	Over 90% of the companies responded	No change required
7	Membership of industry association, policy advocacy channels	Over 95% of the companies responded	Question retained; More details sought under leadership indicators
8	Details of CSR interventions	All companies responded in line with the Companies Act	Additional details sought
9	Consumer complaints data	Most companies have provided these details	More granular details sought on the nature of complaints
9	Product labelling	Over 60% of the companies responded	Question retained
9	Cases of unfair trade practices, irresponsible advertising, etc.	Over 90% of the companies responded	Modified to seek information on corrective action under leadership indicators

Additionally, the study also highlighted some aspects and issues that could improve the quality and utility of disclosures. These are presented below along with how the proposed formats address these.

Table 2.B Additional information to be sought in the proposed formats

S. No.	Changes proposed by the study	How addressed in BRSR
1.	The information sought must be in a standardised form	The format has been revamped to include quantitative and qualitative information in a standardised manner
2.	Guidance must accompany the formats to enable companies to interpret questions unambiguously	Guidance document will form a part of the BRSR
3.	Companies may be encouraged to extend their policies to value chain partners	Several questions in the BRSR seek information related to value chains
4.	Questions relating to how the businesses are being responsible for the well-being of contract/casual employees must be included	BRSR seeks these details
5.	Disclosures may also be sought on initiatives taken by companies to address the gender gap	BRSR seeks disaggregated data for women employees and those that are differently abled

Implications of the study for the proposed formats

The IICA study clearly suggested that the SEBI-BRR disclosures have not been difficult for companies to fill, and with the proposed formats it is possible to have more comprehensive

disclosures from companies. Several substantive questions on principle-wise performance have been retained with minor modifications. In some cases where disclosures were not comprehensive, e.g. extent of recycling of waste, questions have been retained as both regulations and stakeholders are expecting improved behaviour from businesses, thus making them important disclosures. In addition, the study provided some useful inputs into the design of the proposed format. Additional questions have been put in to reflect the expectations of the NGRBC.

It is significant to note that as India prepares her National Action Plan on Business and Human Rights, the NGRBC and its disclosure framework will have a critical role in enabling businesses to future-proof themselves responsibly and sustainably in being responsive to their stakeholders.

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Chapter 3

NATURE OF FORMATS: DELIBERATIONS

The Committee felt that unlike other prevalent sustainability frameworks which are driven by non-State organisations, the SEBI- BRR framework, and the proposed formats, are unique by virtue of being driven by the government. They not only serve to signal the expectations of government from businesses, but also become an instrument of accountability. It is therefore important that the proposed formats contain the basic, most desired elements of sustainability and responsibility reporting. The proposed formats are intended to become a single source of non-financial/sustainability information for companies reporting in India. They would be standalone, comprehensive reports which put together all relevant information on sustainability emanating from the NGRBCs and inheres the principles of SDGs and UNGPs.

The information collated through the proposed formats is intended to serve all business stakeholders, viz. investors, other businesses, consumers, governments, citizens, and other interested entities and individuals. The responsibility and sustainability reports are meant to make information which affects people accessible, intelligible, and available for decision-making.

The scope of disclosures should eventually extend to all businesses, irrespective of size or ownership, as responsible business conduct is not the obligation of a few. The Committee believes that responsible business conduct is a mindset and an approach to the way businesses are managed. Since businesses derive their legitimacy to operate from their stakeholders, it is imperative that they demonstrate inclusivity and sustainability in their operations. The role of businesses in mitigating adverse impacts arising out of their operations is a key aspect of demonstrating responsibility. The NGBRC explicitly calls out to companies to demonstrate leadership in business responsibility by transitioning from 'doing no harm', to proactively 'doing good'. The disclosures need to be viewed from this perspective and therefore are intended to be transparent, accountable, and forge partnerships for the advancement of the business and its stakeholders together.

Notwithstanding the fact that it is desirable to extend the scope of applicability of responsibility and sustainability disclosures to all businesses, it is important to ensure preparedness of businesses for such disclosures. The larger, listed entities have already been

making such disclosures driven by their investors and by law. The export-based companies have also been making these disclosures to their buyers in other countries where this is already mandated. They have also had to share this information with standard setting bodies and other multi-stakeholder platforms of which they are members. However, the level of preparedness of small-sized companies, informal, and home-based businesses is likely to be low or non-existent. The Committee therefore recognises the importance of staggered applicability to smaller companies, perhaps beginning with disclosure on a voluntary basis. The scope and applicability to Limited Liability Partnerships (LLPs) may also be considered in terms of size for staggering. As for businesses in the informal sector, it is hoped that as formal businesses become more mindful of their value chain partners, considerations of business responsibility and sustainability shall also become operational there.

In keeping with the deliberations, the Committee has made every effort to develop a consistent, and reliable questionnaire with measurable parameters. For each NGRBC principle, a set of quantitative variables which are relevant to the specific principle have been chosen for seeking disclosures. Where the issues are more subjective, qualitative responses have been sought. Questions have been drafted to make them as self-explanatory as possible and to remove the scope for multiple interpretations.

A Guidance Note has been prepared to define and interpret the scope of each question to enable reporting by companies. The usage of terms has been made consistent with the Companies Act, 2013, any other prevalent statute(s), and NGRBC. Where there is no definition, the term is to be interpreted as commonly understood.

To standardise and deduplicate reporting requirements, the formats have been developed in a manner that makes it easy to be integrated with filings made on the MCA21 Portal. The information already filed on the MCA21 Portal by companies would get prefilled where applicable in the proposed formats. Further, where there are multiple options, dropdown menus for appropriate selection have been proposed.

At present, the SEBI-BRR Reports are filed as part of a company's annual report and are submitted to the stock exchanges. While the SEBI requirements of BRR may continue for listed entities, as defined by threshold of market capitalisation or any other criteria as decided by SEBI, the Committee recommends that as far as other companies are concerned, criteria such

as combination of paid-up capital and/or turnover of a company would be a suitable eligibility criterion to prescribe non-financial reporting requirements. The listed entities eligible by market capitalisation or any other criterion decided by SEBI, would continue to report both on the MCA21 Portal and file copies with the stock exchanges

RECOMMENDATIONS

I. The Business Responsibility & Sustainability Formats

At the outset, the Committee recommends that the format be called 'Business Responsibility and Sustainability Report (BRSR)' instead of Business Responsibility Report. This shall more accurately convey the thrust on sustainability as well as business responsibility.

On the basis of the various principles upon which the Committee agreed, two BRSR formats are proposed along with guidance notes. One is a comprehensive format ([Annexure-2A](#)), and the other, a *Lite* version ([Annexure-3A](#)).

Structure of the BRSR Framework

The BRSR has three sections and the purpose and structure of each of these three sections is given below:

Section A: General Disclosures

The objective of this section is to obtain basic information about the company – size, location, products, number of employees, CSR activities, etc. The proposed formats include additional disclosures on proximity of a company's operations to environmentally sensitive sites such as protected areas, water-stressed zones, etc.

Section B: Management and Process

In this section, the company is required to disclose information on policies and processes relating to the NGRBC Principles concerning leadership, governance, and stakeholder engagement. Wherever relevant, companies have been asked to provide links to their websites where these policies are available.

The purpose of this section is to understand whether the company has the building blocks in place that will enable and ensure responsible business conduct. It reflects the belief that policies and processes are foundational in nature to ensuing action.

Section C: Principle-wise performance

Responses to Section C indicate how a company is performing in respect of each Principle and Core Element of the NGRBCs. This section requires companies to demonstrate their intent and commitment to responsible business conduct through actions and outcomes.

The questions in this section have been divided into two categories:

1. **Essential:** Those that are mandatory for all companies.
2. **Leadership:** Those that are voluntary and which provide an opportunity for companies to present their impacts and outcomes. It is expected that in the next cycle of review, questions from the Leadership category would be moved to the Essential category and so companies should see this as a pathway to transitioning to a more comprehensive disclosures regime.

BRSR Lite

The Committee recognised that at present, only the top 500 listed companies have the experience of business responsibility reporting. Other companies may thus be unfamiliar with any form of sustainability reporting and the proposed BRSR would perhaps be their first effort at developing a sustainability report. Therefore, a pared down *Lite* version of the BRSR format has been proposed, to make it easier for all companies to begin reporting on sustainability reporting related issues. This again has the Essential and Leadership category of questions, but fewer in number, and seeks information which such companies should be able to provide.

II. The implementation of reporting requirement should be done in phases so that smaller companies have the time to adapt and learn from the larger ones. With regard to listed entities, reporting may be done by the top 1000 listed companies (by market capitalisation) as applicable presently or as prescribed by SEBI. Prior to implementing the reporting requirements for listed entities, SEBI may also adopt the due process of consultation. The reporting requirement may be extended by MCA to unlisted companies above a specified threshold of turnover or paid-up capital. Further, the Committee recommends that smaller unlisted companies below this threshold may, to begin with, adopt a *Lite* version of the format, on a voluntary basis.

III. BRS Reporting be integrated with reporting under the Companies Act, 2013 on the MCA21portal, preferably in XBRL formats.

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Chapter 4

WAY FORWARD

The growing salience of non-financial disclosures along with the annual financial disclosures ensures that businesses explicitly recognise their environmental and social responsibilities. The proposed BRSR formats provide a standard and consistent framework to capture their performance on globally recognised and locally relevant indicators. Value chain, labour welfare, and women's participation in economic activity – recognised as the three key pillars for inclusive development – are within the influence of companies and have been explicitly emphasised in the proposed BRSR formats. Sustainable production, with focus on raw material procurement, waste disposal, and recycling are recognised challenges and have been incorporated in to the BRSR. The Committee recognises the challenges and has been ambitious in its thinking on the transformative role of businesses in driving responsible conduct. It is hoped that the proposed formats gain acceptability and credence among global frameworks as a singular source of information for companies reporting in India, such that they serve as primary documents for assessment of businesses.

As a first step, the BRS Reports need to be integrated with the filings made on the MCA21 Portal. This shall enable leveraging of technology for capturing machine readable data, making it amenable to data analysis, and rendering it in presentable forms for further use and decision making.

It is also the vision of this Committee that the information captured through these formats be used to develop a Business Responsibility-Sustainability Index on which companies would vie to rank high. Responsibility and sustainability positively signal market sentiment. This index will also enable organisations, including the central and state governments, to give preference in their procurement processes to businesses that demonstrate responsible business conduct.

It is hoped that as non-financial/sustainability disclosures grow in eminence, this information would be used by banks, credit rating agencies, and other financial institutions, along with financial information to assess credibility of a company/business.

It is also important that steps be taken to ensure that businesses be hand-held through capacity building and training to adopt these formats for making disclosures. These disclosures

may be made effective from the financial year 2021-2022 so that time is available for adaptation. A five-year time period may be explored for phasing the implementation to cover all companies gradually. Institutions such as the Indian Institute of Corporate Affairs and the National Foundation for Corporate Governance may play a proactive role to develop content for training and capacity building. Partnerships with professional institutes, business associations, industry chambers and academic institutions may also be explored.

Going forward, the BRSR may be translated into local languages to ensure that it is comprehensible to all stakeholders of the company, and does not become an esoteric activity restricted to specific departments within the organisation.

The Committee is conscious of the fact that the recommendations made by it are specific to companies, while the thrust of NGRBCs and business responsibility and sustainability is directed towards all businesses. This in part emanates from the source of the mandate of this Committee, the Ministry of Corporate Affairs, which is the regulator for companies in India. However, with the emphasis on the value chain of a business, it is hoped that the philosophy shall translate to affect most businesses. This notwithstanding, the applicability of BRSR frameworks may be explored for making it more broad-based in times to come.

Like the NGRBCs, the BRSR formats proposed are generic in that they cut across all business sectors. There may therefore be some questions that may be less relevant to some sectors while there may be others that may need to be added for some sectors. Thus, going forward, sector-specific BRSR formats may be developed so that the environmental and social performance of a sector can be assessed in depth.

It is important to note that all recommendations are a function of time and context. After adoption of the proposed BRSR frameworks, they must be reviewed at reasonable intervals to improve and update them. Three years is a reasonable time period to observe it in operation and deduce learnings from it. Any substantive changes made to the NGRBCs should also trigger a review of the BRSR formats.

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Annexure-1

F. No. 10/19/2018-CSR (Part File - 2)

Government of India

Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,

Dr. R.P. Road, New Delhi-110001

14.11.2018

OFFICE ORDER

Subject: Constitution of Committee for finalizing Business Responsibility Reporting (BRR) Format for Listed and Unlisted Companies.

The Secretary, Corporate Affairs has constituted a Committee for finalizing the Business Responsibility Reporting (BRR) Format for Listed and unlisted companies based on the BRR Framework of the updated NVGs.

2. In view of the above, Committee on BRR is hereby constituted under the Chairmanship of Mr. Gyaneshwar Kumar Singh, Joint Secretary, Ministry of Corporate Affairs with the following Members:

S. No.	Members	Role
1.	Mr. Gyaneshwar Kumar Singh, Joint Secretary, MCA	Chairman
2.	Joint Secretary, Policy, MCA or his nominee	Member
3.	Representative of SEBI	Member
4.	President of Institute of Company Secretary of India (ICSI)	Member
5.	President of Institute of Chartered Accountants of India (ICAI)	Member
6.	President of Institute of Cost Accountants of India (ICoAI)	Member
7.	Viraf Mehta, Adjunct Faculty, IICA	
8.	Shankar Venkateswaran, Adjunct Faculty, IICA	

* Director General, Indian Institute of Corporate Affairs shall be a Special Invitee.

3. The Committee shall formulate the BRR Format for listed and unlisted companies.

4. The Committee shall submit its report within six weeks from the date of its first meeting.

5. The Institute of Company Secretaries of India (ICSI) & Indian Institute of Corporate Affairs (IICA) shall render necessary secretarial assistance and logistical support to the Committee on BRR. MCA & ICSI shall jointly provide technical support to the Committee.

6. The Committee may devise its own procedure to conduct its meetings including inter alia invite any person(s) of appropriate standing, knowledge and expertise in the fields of economics, law, banking, social work etc. and is free to meet anywhere in India.

This issues with the approval of competent authority.


(Aparna Mudiam)
Assistant Director
011-23070216
aparna.mudiam@mca.gov.in

To,

1. All Committee Members.
2. Dr. Sameer Sharma, DG, IICA
3. Mr. Sanjay Shorey, Director (Legal & Prosecution), MCA
4. Ms. Seema Rath, Deputy Director, MCA
5. Mr. Tharvinder Singh, Under Secretary, MCA
6. Mr. Vedant Ojha, Assistant Director, MCA
7. Dr. Garima Dadhich, Coordinator, NFCSR, IICA
8. List of Ministries as per Annexure-A.

Copy to:

1. PS to Secretary (CA)
2. PS to JS(G)/JS(K)

Annexure -2A

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I. Company details

1. Corporate Identity Number (CIN) of the Company (if applicable):
2. Name of the Company:
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: **(Drop-Down List)**
10. Whether shares listed on recognized Stock Exchange(s): Yes/No
11. Authorised Capital
12. Paid-up Capital

II. Products/services

13. Sector(s) in which the company is engaged:

Number of business activities: **(Pre-fill from MGT-7)**

S. No.	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of Turnover of the company

14. Top 3 Products/Services sold by the company by Turnover (including both manufactured and traded):

S. No.	Product/Service	NIC Code	% of total Turnover contributed	Brand(s) associated with the product/service and % of total Turnover contributed by the Brand(s)				
				Brand 1	Contribution to % of total Turnover	Brand 2	Contribution to % of total Turnover	(Add More Columns)
1								
2								
3								

15. What is the contribution of exports to total turnover of the Company in percentage?

III. Operations

16. Number of locations where plants (in case of manufacturing businesses) and/or operations/offices (in case of non-manufacturing) of the Company are situated:

Location	Number of plants	Number of offices	Total
National			
International			

17. Location of top 3 plants (in case of manufacturing businesses) or operations/offices (in case of non-manufacturing) in India by contribution to turnover:

a. National:

State <i>(Drop Down List List)</i>	(State 1)	(State 2)	(State 3)
Turnover (%)			
District <i>(Drop Down List List)</i>	(District)	(District)	(District)
Category A	Yes/No <i>(Radio Button)</i>	Yes/No <i>(Radio Button)</i>	Yes/No <i>(Radio Button)</i>
Category B	Yes/No	Yes/No	Yes/No
Category C	Yes/No	Yes/No	Yes/No
Category D	Yes/No	Yes/No	Yes/No

Categories are as follows:

Category A: In or within 50 km of protected areas like National Parks, Wild life Sanctuaries, Biosphere Reserves, Wetlands, etc.

Category B: In or within 50 km of Biodiversity Hotspots

Category C: In high water-stressed zones defined as "Over-exploited" or "critical" by the Central Groundwater Board

Category D: Within Coastal Regulation Zones

b. International

Location of top 3 plants (in case of manufacturing businesses) or operations/offices (in case of non-manufacturing businesses) in foreign countries by contribution to Turnover:

Country <i>(Drop Down List List)</i>	Turnover (%)
(Country 1)	
(Country 2)	
(Country 3)	

18. Markets served by the Company:

a.

Locations	Number
National (No. of States) <i>(Number Box)</i>	
International (No. of Countries) <i>(Number Box)</i>	

b. Location of top 3 Markets by contribution to Turnover:

(i) National

Market (State) <i>(Drop Down List List)</i>	Turnover (%)

(ii) International

Country <i>(Drop Down List List)</i>	Turnover (%)

IV. Employees

19. Details as at the end of Financial Year:

a. Employees (including differently abled):

S. No.	Particulars	Total	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
1.	Permanent							
2.	Other than Permanent							
3.	Total							

b. Differently abled Employees:

S. No	Particulars	Total	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
1.	Permanent							
2.	Other than permanent							
3.	Total							

c. Workmen (including differently abled):

S. No.	Particulars	Total No. of Workmen	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
1.	Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
2.	Other than Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
3.	Total							

d. Differently abled workmen:

S. No.	Total	Total No. of Workmen	Male (%)		Female (%)		Other (%)	
			No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
1.	Workmen							
I.	Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
II.	Other than Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
2.	Total							

20. Participation/Inclusion/Representation of women (including differently abled):

	Total	No. of Females (including differently abled)		No. of females who are differently abled persons	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)
Board of Directors					
Key Management Personnel					

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

21. (a) Names of subsidiary / associate companies

*No. of subsidiary/associate companies for which information is to be given (Number Box)

S. No.	Name of the company	CIN / FCRN	Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held	Does the company participate in the Business Responsibility initiatives of the parent company? (Yes/No) (Radio Button)

(Pre-fill from Form MGT-7 except for last column)

(b) 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%] (Create radio buttons)

VI. CSR Details: *(Pre-fill from Form AOC-4 if CSR is applicable to the company. If not, it may fill the details voluntarily)*

22. (a) (i) Whether CSR is applicable as per section 135: **(Yes/No)** **(Radio Button)**

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net Profits for last three financial years

Financial year ended			
Profit before tax (in Rs.)			
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rs.)			

23. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act (in Rs.) **(Auto Calculate)**

24. Prescribed CSR Expenditure (two per cent. of the amount as in item 23 above) **(Auto Calculate)**

25. (a) Total amount spent on CSR for the financial year (in Rs.)

(b) Amount spent in local area (in Rs.)

(c) Manner in which the amount spent during the financial year as detailed below:

(1) S. No.	(2) CSR project or activity identified	(3) Sector in which the project is Covered	(4) State/ Union Territory where the Project/ Program was Undertaken	(5) Specify the district where projects or programs were undertaken	(6) Amount outlay (budget) project or programs wise (in Rs.)	(7) Amount spent on the projects or programs (in Rs.)	(8) Expenditure on Administrative overheads (in Rs.)	(9) Mode of Amount spent
1								
2	<i>(Insert more Rows)</i>							
	Total							

26. Details of Implementing Agency(ies):

S. No.	Project Name	Project Location Address	Details of Implementing Agency			
			Name	Address of Registered Office	Contact No. (Number Box)	Email Address
	(Insert more Rows)					

27. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report: **Yes/No (Radio Button)**

28. Link to CSR Policy

VII. Transparency and Disclosures Compliances

29. Complaints/Grievances on any aspect of the National Guidelines on Responsible Business Conduct in the financial year:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (Radio Button) (If Yes, then Text Box for Name)	Current Financial Year			Previous Financial Year (Pre-fill from previous financial year)		
		Number of complaints at the beginning of the year	Number of complaints received during the year	Number of complaints pending resolution at close of year	Number of complaints at the beginning of the year	Number of complaints received during the year	Number of complaints pending resolution at close of year
Communities							
Business partners							
Investors							
Shareholders							
Customers							
Value Chain Partner							
Other (please specify) (Text Box)							

30. Overview of the company’s high priority responsible business conduct issues.

Please indicate, up to three, high priority responsible business conduct and sustainability issues pertaining to environmental, social and governance matters that present a risk or an opportunity to your business and outline the approach that your company is taking to address them:

S. No.	High priority/ material issue	Company’s approach to address it
(Insert more Rows)		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Name your company's policy/policies that cover each principle and its core elements of the NGRBCs. <i>(Text Box for Name)</i>									
b. Has the policy been approved by the Board? (Yes/No) <i>(Radio Button)</i>									
c. Web Link of the Policies <i>(Text Box)</i>									
2. Whether the company has translated the policy into procedures. (Yes / No) <i>(Radio Button)</i>									
3. Do the enlisted policies extend to your value chain partners? (Yes/No) <i>(Radio Button)</i>									
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your company and mapped to each principle <i>(Text Box for Name)</i>									
Governance, leadership and oversight									
5. Details of the Director responsible for implementation of the Business Responsibility policy (ies)	No. of Directors: <i>(Insert Rows as per no. entered)</i> 1. DIN Number 2. Name 3. Designation <i>(Auto-fill as per DIN No.)</i>								
6. Does the company have a specified committee of the Board/ Directors/ Officials to oversee the implementation of the policy? <i>(Yes/No) (Radio Button)</i> If yes, please indicate the composition.	No. of Directors: <i>(Insert Rows as per no. entered)</i> 1. DIN Number 2. Name 3. Designation <i>(Auto-fill as per DIN No.)</i> No. of Employees: <i>(Insert Rows as per no. entered)</i> 1. Employee ID Number 2. Name 3. Designation <i>(Auto-fill as per DIN No.)</i>								

7. Details of Review of NGRBCs by the Company:

Subject for Review	Review undertaken by	Frequency (Annually/ Half yearly/ Quarterly) (Drop Down List)
Performance against above policies and follow up action	Board Committee	
	Any other Committee	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board Committee	
	Any other Committee	

8. Has the company carried out independent assessment/ evaluation of the working of this policy by an internal or external agency? (Yes/No) (Radio Button)

Stakeholder Engagement

9. Describe the process of identifying key stakeholder groups of the company (Text Box)

10. Mention the channels to communicate to stakeholders, features of your policies, procedures, decisions and performance that impact them and details and outcomes of its stakeholder engagement

(Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) (Drop Down List List). In case of any other medium please specify. (Text Box)

11. What are the channels through which stakeholders can access information about the company on issues relevant to them?

(Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) (Drop Down List List). In case of any other medium please specify. (Text Box)

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The company does not consider the Principles material to its business (Yes/No) <i>(Radio Button)</i>									
The company is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) <i>(Radio Button)</i>									
The company does not have the financial or/human and technical resources available for the task (Yes/No) <i>(Radio Button)</i>									
It is planned to be done in the next financial year (Yes/No) <i>(Radio Button)</i>									
Any other reason (please specify) <i>(Text Box)</i>									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping businesses 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 level is expected from every business that has adopted these Guidelines, the leadership level is expected of businesses 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 in a manner that is Ethical, Transparent and Accountable.

Essential Indicators		
1. Percentage coverage by training and awareness programmes on any or all the Principles in the financial year:		
Segment	Total number of training and awareness programmes held	%age coverage by awareness programmes
Board of Directors		
Key Managerial Personnel		
Employees other than BoD and KMPs		
Workmen		
Any other (specify):		
2. Meetings/ dialogues organized on responsible business conduct and sustainability with shareholders:		
	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
No. of meetings/ dialogues		
% of shareholders in attendance		
3. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings with regulators/ law enforcement agencies imposed on your company by regulatory/ judicial institutions in the financial year.		
4.		

Monetary						
	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	Case Name (Text Box)	CNR No. (Text Box)	Brief of the Judgement/Award (Text Box)	Has an appeal been preferred? (Yes/No) (Radio Button)
Penalty/Punishment						
Fine						
Award						
Compounding fee						
Non-Monetary						
	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	CNR No. (Text Box)	Brief of Judgement	Has an appeal been preferred? (Yes/No) (Radio Button)	
Imprisonment						
Punishment						

5. Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned.

Case Name (Populate from Q.3 above)	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	CNR No. (Text Box)	Details (Text Box)
(Insert more rows)				

6. Number of complaints / cases of bribery/corruption received/ registered in the financial year.

	Current Financial Year	Previous Financial Year
Number of complaints / cases of bribery, corruption registered with law enforcement agencies against the company or lodged with the Company internally		(Pre-fill from previous financial year)

7. Details of disclosure of interest involving members of Board:

(a)

	Current Financial Year	Previous Financial Year
Number of instances of disclosure of interest by the Directors		(Pre-fill from previous financial year)

(b)

	Current Financial Year	Previous Financial Year
Number of complaints received in relation to issues of Conflict of Interest of the Directors		(Pre-fill from previous financial year)

Leadership Indicators

1. Percentage coverage by awareness programmes on any or all the Principles in the financial year:

Segment	Total number of awareness programmes held	%age coverage by awareness programmes
Value Chain Partners		

2. Have full details of non-disputed fines/penalties imposed on your company by regulatory and judicial bodies in the financial year been made available in public domain. Provide web links/ details of places where such reports are available. (Text Box)

3. Provide details of such instances (up to 3) where corrective actions have been taken on the above punishment/fines/penalties imposed. **(Text Box)**
4. Provide details of such instances (up to 3) where corrective measures were taken on the complaints / cases of corruption and conflicts of interest. **(Text Box)**
5. Does the company have a business continuity and disaster management plan? Give details in 100 words/ web link. **(Text Box)**

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

Essential Indicators					
1. Has the company conducted Life Cycle Assessments (LCA) for any or all of its top 3 brands/ products manufactured?					
NIC Code*	Product /Service	% of total Turnover contributed	Life Cycle Assessment conducted in the Current Financial Year (Yes/No) (Radio Button)	Whether conducted by independent external agency (Yes/No) (Radio Button)	Results communicated in public domain (Yes/No) (Radio Button)
(Pre-fill from Section A: Q14.)					
2. List 3 of your products or services whose design has incorporated social or environmental concerns and/or risks and briefly describe the actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in the LCA or any other means.					
Product / Service			Action Taken		
3. 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 company, respectively.					
		Current Financial Year	Previous Financial Year (Pre-fill from previous financial year)		
R&D					
Capex					
4. a. Does the company have procedures in place for sustainable sourcing? (Yes/No) (Radio Button) b. If yes, what percentage of your inputs was sourced sustainably? (Text Box)					
5. Percentage of input material (by value of all inputs) to total inputs sourced from suppliers: (% input)					

	Current Financial Year	Previous Financial Year (Pre-fill from previous financial year)
Adhering to national and international codes/certifications/labels/ standards (refer Q 4, Section B)		
Adhering to internal standards/guidelines		
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighbouring districts		

6. Describe the processes in place to safely collect, reuse, recycle and dispose after sale and at the end of life of your products, separately for (a) Plastics (including packaging) **(Text Box)** (b) E-waste and **(Text Box)** (c) other waste **(Text Box)**

Leadership Indicators

- Describe the improvements in environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies. **(Text Box)**
- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginal/vulnerable groups? (Yes/No) **(Radio Button)** From which marginal/vulnerable groups do you procure? **(Drop Down List from NGRBC list)** What percentage of total procurement (by value) does it constitute? **(% input)**
- Information on the impact of your products has been communicated to:

S. No.	Stakeholder Group (Drop Down List from the list in Section A, Q no. 30)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) (Drop Down List) , Others (Text Box)	Frequency (Annually/ Half yearly/ Quarterly/Others) (Drop Down List) (Populate Text Box in 'Others' is selected)
	(Insert more Rows)		

- Provide details of at least three instances on how the feedback received from stakeholders was used for improvements or modifications in the company's existing policies and practices. **(Text Box)**
- Percentage of recycled or reused input material to total raw material (by value) used in production:

Current Financial Year	Previous Financial Year

- Provide separate details of quantities collected for reuse, recycling, safe disposal after sale, and at end of life of your products of the following:

Product	Current Financial Year				Previous Financial Year <i>(Pre-fill from previous financial year)</i>			
	Collected	Re-Used	Recycled	Safely Disposed	Collected	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)								
E-waste								
Other waste								

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 (including differently abled):											
Category	Total (Pre-fill from Section A: Q19 of current financial year.)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
b. Details of welfare measures for differently abled employees:											
Category	Total (Pre-fill from Section A: Q19 of current financial year.)	% of differently abled employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

c. Details of welfare measures for workmen (including differently abled):

Category	% of workmen covered by										
	Total (Pre-fill from Section A: Q19 of current financial year.)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No .	% (Auto Calculate)	No .	% (Auto Calculate)	No .	% (Auto Calculate)	No .	% (Auto Calculate)	No .	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

d. Details of welfare measures for differently abled workmen:

Category	% of differently abled workmen covered by										
	Total (Pre-fill from Section A: Q19 of current financial year.)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No	% (Auto Calculate)	No	% (Auto Calculate)	No	% (Auto Calculate)	No	% (Auto Calculate)	No	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

2. Details of statutory dues (PF, Gratuity, ESI) deducted and deposited with the authorities approved by government, for Current FY and Previous Financial Year.

Statutory Dues	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	No. of employees and workmen eligible for deduction	Deducted as prescribed	Deposited	No. of employees and workmen eligible for deduction	Deducted as prescribed	Deposited
PF						
Gratuity						
ESI						

3. Is there a mechanism available to receive and redress grievances for the following categories of employees and workmen? If yes, please name the mechanism.

	Yes/No <i>(Radio Button)</i> <i>(If Yes, then populate Text Box for Name of mechanism)</i>
Permanent Workmen	
Other than Permanent Workmen	
Permanent Employees	
Other than Permanent Employees	

4. Number of Complaints made by employees and workmen:

	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment						
Working Conditions						
Health & Safety						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other <i>(Text Box)</i>						

5. Percentage of membership of employees and workmen in association(s) or Unions recognised by the Board:

Category	Current Financial Year			Previous Financial Year (Pre-fill from previous financial year)		
	Total (Pre-fill from Section A: Q19 of current financial year.)	No.	% (Auto Calculate)	Total	No.	% (Auto Calculate)
Employees						
Permanent						
Other than permanent						
Total						
Workmen						
Permanent						
Other than permanent						
Total						

6. Assessments for the year:

	% of your plants and offices that were assessed
Child labour	
Forced/involuntary labour	
Health and safety practices	
Sexual harassment	

7. a. Details of employees and workmen in terms of minimum wages paid:

Category	Current Financial Year				Previous Financial Year (Pre-fill from previous financial year)			
	Total (Pre-fill from Section A: Q19 of current financial year.)		Equal to Minimum Wage		More than Minimum Wage		Equal to Minimum Wage	
	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
Employees								
Male								
Female								
Other								
Total								
Workmen								
Male								
Female								
Other								
Total								

b. Details of differently abled employees and workmen in terms of minimum wages paid:

Category	Current Financial Year					Previous Financial Year <i>(Pre-fill from previous financial year)</i>				
	Total <i>(Pre-fill from Section A: Q19 of current financial year.)</i>	Equal to Minimum Wage		More than Minimum Wage		Total	Equal to Minimum Wage		More than Minimum Wage	
		No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>		No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
Differently abled Employees										
Male										
Female										
Other										
Total										
Differently abled Workmen										
Male										
Female										
Other										
Total										

8. Details of safety related incidents during the current Financial Year

Safety Incident/Number	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Lost Time Injury Frequency Rate (LTIFR) (per one million-man hours worked)		
Accidents at the workplace		
Fatalities caused		
Permanent Disability caused		
Temporary disability caused		

9. a. Details of training to employees and workmen (% to total no. of employees/workmen in the category):

Category	Current Financial Year					Previous Financial Year (Pre-fill from previous financial year)				
	Total (Pre-fill from Section A: Q19 of current financial year.)	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)		No.	% (Auto Calculate)	No.	% (Auto Calculate)
Employees										
Male										
Female										
Other										
Total										
Workmen										
Male										
Female										
Other										
Total										

- b. Details of training imparted to the differently abled employees and workmen (% to total no. of differently abled employees/workmen in the category):

Category	Current Financial Year					Previous Financial Year (Pre-fill from previous financial year)				
	Total (Pre-fill from Section A: Q19 of current financial year.)	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)		No.	% (Auto Calculate)	No.	% (Auto Calculate)
Differently abled Employees										
Male										
Female										
Other										
Total										
Differently abled Workmen										
Male										
Female										
Other										
Total										

10. Describe the measures taken by the company to ensure a safe and healthy work place.
(Text Box)

Leadership Indicators

1. Provide the measures undertaken by the company to ensure that statutory dues have been deducted and deposited by the value chain partners. **(Text Box)**
2. Provide the corrective actions taken for children/adolescents identified as employed in your establishments and value chain. **(Text Box)**
3. Provide the corrective actions taken for forced/involuntary labour identified in your establishments and value chain. **(Text Box)**
4. Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases. **(Text Box)**
5. Provide the corrective actions taken on the outcomes of health and safety audits of your establishments, including value chain partners. **(Text Box)**
6. Percentage of accident-affected employees/workmen rehabilitated and placed in suitable employment. **(Text Box)**
7. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Working Conditions	
Health & Safety	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other (Text Box)	

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

Essential Indicators				
1. List stakeholder groups identified as key for your company as described in Section B, Q. 9, and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No) <i>(Radio Button)</i>	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) <i>(Drop Down List)</i> , Other <i>(Text Box)</i>	Frequency (Annually/ Half yearly/ Quarterly) <i>(Drop Down List)</i>	Whether environment and social issues discussed. (Yes/No) <i>(Radio Button)</i>
<i>(Insert more rows)</i>				
Leadership Indicators				
1. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups. <i>(Text Box)</i>				
2. Provide details of 3 instances as to how the inputs received from stakeholders were incorporated into policies and activities of the company. <i>(Text Box)</i>				

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

1. a. Percentage of employees and workmen that have been provided training on human rights issues and policy(ies) of the company in the Financial Year:

Category	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	Total <i>(Pre-fill from Section A: Q19 of current financial year.)</i>	No.	% <i>(Auto Calculate)</i>	Total	No.	% <i>(Auto Calculate)</i>
Employees						
Permanent						
Other than permanent						
Total						
Workmen						
Permanent						
Other than permanent						
Total						

- b. Percentage of differently abled employees and workmen that have been provided training on human rights issues and policy(ies) of the company in the Financial Year:

Category	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	Total <i>(Pre-fill from Section A: Q19 of current financial year.)</i>	No.	% <i>(Auto Calculate)</i>	Total	No.	% <i>(Auto Calculate)</i>
Differently abled employees						
Permanent						
Other than permanent						
Total						
Differently abled workmen						
Permanent						
Other than permanent						
Total						

2. a. Details of remuneration/salary/wages (including differently abled):

	Male		Female		Other	
	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages
Board of Directors						
Key Managerial Personnel						
Employees other than BoD and KMP						
Workmen						

b. Details of remuneration/salary/wages of differently abled:

	Male		Female		Other	
	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages
Board of Directors						
Key Managerial Personnel						
Employees other than BoD and KMP						
Workmen						

3. 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)** [\(Radio Button\)](#)

4. Describe the internal mechanisms in place to redress grievances related to human rights issues. **(Text Box)**

5. Stakeholders groups covered by the grievance redressal mechanism for Human Rights issues:

S. No.	Name of Stakeholder Groups (Populate from Principle 4, Essential Indicator Q1)	Whether Vulnerable or Marginalized (Yes/No) (Radio Button)	Whether covered by grievance redressal mechanisms covered by Human Rights issues (Yes/No) (Radio Button)
Insert more rows			

6. Details of Human Rights related grievances:

	Current Financial Year			Previous Financial Year		
	Pending complaints at the beginning of the year	Filed during the year	Pending resolution at the end of year	Pending complaints at the beginning of the year	Filed during the year	Pending resolution at the end of year
Human Rights Issues						

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

Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. **(Text Box)**
- Details of the scope and coverage of any Human rights due-diligence conducted, including in the value chain. **(Text Box)**

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

Essential Indicators																							
<p>1. Does the company have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics and emergencies, natural disasters etc.? If Yes, provide details. (Yes/No) <i>(Radio Button)</i> <i>(If Yes, then populate Text Box)</i></p>																							
<p>2. Does the company have any project related to Low Carbon Economy? If Yes, provide details. (Yes/No) <i>(Radio Button)</i> <i>(If Yes, then populate Text Box)</i></p>																							
<p>3. Have the emissions/waste generated by the company exceeded the limits prescribed under the relevant environmental laws? If Yes, provide details. (Yes/No) <i>(Radio Button)</i> <i>(If Yes, then populate Text Box)</i></p>																							
<p>4. Details of environmental impact assessments of projects undertaken by the company:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Current Financial Year (Yes/No) <i>(Radio Button)</i></th> <th style="width: 25%; text-align: center;">Previous Financial Year <i>(Pre-fill from previous financial year)</i></th> </tr> </thead> <tbody> <tr> <td>Environmental impact assessment conducted <i>(If Yes, then populate: 1. EIA Notification No. (Text Box) and Date DD/MM/YYYY (Drop Down List) 2. Text Box for Details)</i></td> <td></td> <td></td> </tr> <tr> <td>Whether conducted by independent external agency</td> <td></td> <td></td> </tr> <tr> <td>Results communicated in public domain</td> <td></td> <td></td> </tr> <tr> <td>Web Link <i>(Text Box)</i></td> <td></td> <td></td> </tr> </tbody> </table>				Current Financial Year (Yes/No) <i>(Radio Button)</i>	Previous Financial Year <i>(Pre-fill from previous financial year)</i>	Environmental impact assessment conducted <i>(If Yes, then populate: 1. EIA Notification No. (Text Box) and Date DD/MM/YYYY (Drop Down List) 2. Text Box for Details)</i>			Whether conducted by independent external agency			Results communicated in public domain			Web Link <i>(Text Box)</i>								
	Current Financial Year (Yes/No) <i>(Radio Button)</i>	Previous Financial Year <i>(Pre-fill from previous financial year)</i>																					
Environmental impact assessment conducted <i>(If Yes, then populate: 1. EIA Notification No. (Text Box) and Date DD/MM/YYYY (Drop Down List) 2. Text Box for Details)</i>																							
Whether conducted by independent external agency																							
Results communicated in public domain																							
Web Link <i>(Text Box)</i>																							
<p>5. What are the material environmental risks to the business identified and the mitigation measures adopted by the company with regard to the following:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Environmental component</th> <th style="width: 33%;">Risk(s) identified <i>(Text Box)</i></th> <th style="width: 33%;">Mitigation measures adopted <i>(Text Box)</i></th> </tr> </thead> <tbody> <tr> <td>Land use</td> <td></td> <td></td> </tr> <tr> <td>Emissions</td> <td></td> <td></td> </tr> <tr> <td>Water</td> <td></td> <td></td> </tr> <tr> <td>Energy</td> <td></td> <td></td> </tr> <tr> <td>Biodiversity</td> <td></td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td></td> </tr> </tbody> </table>			Environmental component	Risk(s) identified <i>(Text Box)</i>	Mitigation measures adopted <i>(Text Box)</i>	Land use			Emissions			Water			Energy			Biodiversity			Other		
Environmental component	Risk(s) identified <i>(Text Box)</i>	Mitigation measures adopted <i>(Text Box)</i>																					
Land use																							
Emissions																							
Water																							
Energy																							
Biodiversity																							
Other																							

6. Details of energy and water consumption by the company:

Parameter	SI Unit	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Energy consumed/turnover			
Water consumed/turnover			
% water consumed from recycled & harvested sources			
% water consumed from groundwater sources			

7. Air emissions and liquid discharges per unit of production for the 3 major facilities of the company (Section A, Q17) as reported to regulatory authorities:

Parameter/Unit (SOx, NOx, SPM etc. specified by the MoEFCC, CPCB, SPCBs etc.)	Performance	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
		Plant 1	Plant 2	Plant 3	Plant 1	Plant 2	Plant 3
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						

8. What is the % of solid waste generated that is recycled and sent to the landfill?

	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Total solid waste generated (Metric Tonnes)		
% recycled		
% sent to landfill		

Leadership Indicators

1. Carbon emitted per unit of production and revenue/turnover for each major product manufactured by the company:

Scope/Unit	Total Carbon (Scope 1 and 2)	
	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Whole business (per unit of revenue)		
Product 1 (per unit of output)		
Product 2 (per unit of output)		
Product 3 (per unit of output)		

2. Percentage of renewable energy consumed to total energy consumed:

	Current Financial Year	Previous Financial Year (Pre-fill from previous financial year)
%age of renewable energy consumed to total energy consumed		

3. Provide details of solid waste management relating to the following aspects:

	Current Financial Year	Previous Financial Year (Pre-fill from previous financial year)
%age of non-biodegradable waste to total waste generated		
%age of recyclable waste to total waste generated		
%age of hazardous waste to total waste generated		

4. Briefly describe the solid waste management practices adopted in your establishments.
(Text Box)

5. Briefly 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. (Text Box)

6. List innovative technologies, solutions and initiatives undertaken resulting in lower environment footprint adopted by the company, if any.

S. No.	Environmental footprint	Initiatives undertaken (Text Box)	Web link, if any (Text Box)
(a)	Land use		
(b)	Emissions		
(c)	Water		
(d)	Energy		
(e)	Biodiversity		
(f)	Any other		

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

Essential Indicators				
<p>1. a. Number of affiliations with trade and industry chambers/ associations. <i>(Number Box)</i></p> <p>b. List the top 10 trade and industry chambers/ associations you are a member of/are affiliated to, on the basis of no. of members.</p>				
S. No.	Name of the trade and industry chambers/ associations <i>(To be populated as a Drop Down List from Annexure-A. If 'Other', populate Text Box)</i>	Scope of Entity (State/National) <i>(Drop Down List)</i>		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
<p>2. Details of adverse judicial or regulatory orders for anti-competitive conduct by your company in the current Financial Year</p>				
Adjudicating Authority <i>(Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)</i>	Name of the opposing party <i>(Text Box)</i>	CNR No <i>(Text Box)</i>	Brief of the Judgement/Award <i>(Text Box)</i>	Has an appeal been preferred? (Yes/No) <i>(Radio Button)</i>
<i>(Insert more rows)</i>				

Leadership Indicators

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

S. No.	Public policy advocated (Text Box)	Method resorted for such advocacy (Text Box)	Whether information available in public domain? (Yes/No) (Radio Button)	Frequency of Review (Annually/ Half yearly/ Quarterly) (Drop Down List)	Web Link (Text Box)
(Insert more rows)					

2. Details of corrective action for anti-competitive conduct by the company taken based on adverse orders from regulatory authorities. (Ref. Q 2 in Essential Indicators)

Case Name (Pre-fill from Principle 7, Essential Indicator Q. 2)	Compliance with and Corrective action taken (Text Box)
(Insert more rows)	

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators						
1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.						
Has Social Impact Assessment been conducted					(Yes/No/Not Applicable) (Radio Button)	
Has the Social Impact Assessment been conducted by an independent external agency					(Yes/No) (Radio Button)	
Have the results of the Social Impact Assessment been communicated in public domain?					(Yes/No) (Radio Button)	
Web Link					(Text Box)	
2. Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken by your company.						
S. No.	Name of Project for which R&R is ongoing (Text Box)	State (Drop Down List)	District (Drop Down List)	No. of Project Affected Families (PAFs) (Number Box)	% of PAFs covered by R&R in the year (Number Box)	Amounts paid to PAFs in the FY (Number Box)
3. Provide the following information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies:						
S. No.	State (Drop Down List)	Aspirational District (Drop Down List)	Amount spent (Number Box)			
4. Describe the mechanisms to receive and redress grievances of the community. (Text Box)						
5. Have the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge been shared equitably?						
S. No.	Intellectual Property based on traditional knowledge (Text Box)	Owned/ Acquired (Yes/No) (Radio Button)	Benefit shared (Yes/No) (Radio Button)			

6. List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY.

Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	Name of the opposing party (Text Box)	CNR No (Text Box)	Brief of the Judgement/Award (Text Box)	Has an appeal been preferred? (Yes/No) (Radio Button)

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments.

Details of negative social impact identified (Text Box)	Corrective action taken (Text Box)
(Insert more Rows)	

2. Details of the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge shared:

S. No.	Intellectual Property based on traditional knowledge (Pre-fill from Principle 8, Essential Indicator Q. 5)	Owned/ Acquired (Yes/No) (Radio Button)	Basis of calculating benefit share (Text Box)

3. Details of corrective actions taken in intellectual property related cases wherein usage of traditional knowledge is involved.

Details of negative social impact identified (Text Box)	Corrective action taken (Text Box)
(Insert more Rows)	

4. Details of beneficiaries of CSR Projects:

S. No.	CSR Project (Text Box)	No. of persons benefitted from CSR Projects (Number Box)	% of beneficiaries from vulnerable and marginalised groups	Names of vulnerable and marginalized groups (Text Box)
	(Insert more Rows)			

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

Essential Indicators						
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback. <i>(Text Box)</i>						
2. % of products and services (by turnover) of your business carrying information about:						
	%age of products and services carrying information					
Environmental and social parameters relevant to the product						
Safe and responsible usage						
Recycling and safe disposal						
Not Applicable (Yes/No) <i>(Radio Button)</i>						
3. Number of consumer complaints in respect of:						
	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	At the beginning of the year	Received during the year	Pending resolution at end of year	At the beginning of the year	Received during the year	Pending resolution at end of year
Data privacy						
Advertising						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other <i>(Text Box)</i>						
Leadership Indicators						
1. Channels / platforms where information on products and services of the company can be accessed (provide web link if applicable). <i>(Text Box)</i>						
2. Steps taken to inform and educate consumers, especially vulnerable and marginalised consumers, about safe and responsible usage of products and services. <i>(Text Box)</i>						
3. Corrective actions taken in respect of complaints received on data privacy, advertising, and delivery of essential services. <i>(Text Box)</i>						

4. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. **(Text Box)**
5. Does the company display product information on the product over and above what is mandated as per local laws? **(Yes/No/Not Applicable)** **(Radio Button)**
(Additional information) **(Text Box)**
6. Did your company carry out any consumer survey? **(Yes/No)** **(Radio Button)** Give Details. **(Text Box)**

ANNEXURE- A

Industry Associations			
S. No.	Name	Abbreviation	Sector
1	Textile Association India	TAI	Textiles
2	Federation of All India Textile Manufacturers Association	FAITMA	Textiles
3	Clothing Manufacturers Association of India	CMAI	Apparel/Textiles
4	Bombay Textiles Research Association	BTRA	Textiles
5	Northern India Textile Research Association	NITRA	Textiles
6	Eastern India Garment Manufacturers and Exporters Federation	EIGMEF	Apparel/Textiles
7	Ahmedabad Textile Mills Association	ATMA	Textiles
8	Southern India Mills' Association	SIMA	Textiles
9	Textile Association India- Ahmedabad	TAI- Ahmedabad	Textiles
10	Association of Man-Made Fibre Industry of India	AMFII	Textiles
11	Association of Synthetic Fibre Industry	ASFI	Textiles
12	Synthetic & Art Silk Mills' Research Association	SASMIRA	Textiles
13	Rubber Board		Agriculture
14	Coffee Board		Food & Agriculture
15	Tea Board		Food & Agriculture
16	Spices Board		Food & Agriculture
17	Fertilizer Association of India	FAI	Food & Agriculture
18	Indian Dairy Association	IDA	Food & Agriculture
19	Pest Control Association of India	IPCA	Food & Agriculture
20	Indian Bio Organic Tea Association		Food & Agriculture
21	Jute Manufacturers Development Council	JMDC	Food & Agriculture
22	National Centre for Jute Diversification	NCJD	Food & Agriculture
23	Indian Pesticides Manufacturers & Formulators Association	PMFAI	Food & Agriculture
24	Association of Agricultural Medicine and Rural Health	IAAMRH	Food & Agriculture
25	Indian Agro & Recycled Paper Mills Association	IARPMA	Food & Agriculture
26	Seed Association of India	NSAI	Food & Agriculture
27	Indian Micro Fertilisers Manufacturers' Association of India	IMMA	Food & Agriculture
28	Biodiesel Association of India	BDAI	Food & Agriculture
29	Agriculture and Processed Food Products Export Development Authority	APEDA	Food & Agriculture

30	Coir Board		Food & Agriculture
31	All India Rice Exporters' Association	AIREA	Food & Agriculture
32	South Asian Regional Standards Organisation	SARSO	Electrical/Electronics
33	Manufacturers Association Of Information Technology	MAIT	ICT
34	Electronic Industries Association of India	ELCINA	Electronics
35	India Electronics and Semiconductor Association	IESA	Electronics
36	Consumer Electronics and Appliances Manufacturers Association	CEAMA	Electronics
37	Indian Electrical & Electronics Manufacturers' Association	IEEMA	Electrical/Electronics
38	Indian Cellular Association	ICA	Electronics
39	Smart Card Manufacturers Association		Electronics
40	LED products Manufacturers' Association	LEDMA	Electronics
41	Electric Lamp and Component Manufacturers Association of India	ELCOMA	Electricals
42	Indian Paper Manufacturers Association	IPMA	Forestry
43	Indian Pulp and Paper Technical Association	IPPTA	Forestry
44	The Federation of Corrugated Box Manufacturers of India	FCBM	Forestry
45	Northern India Corrugated Box Manufacturers' Association	NICMA	Forestry
46	Eastern India Corrugated Box Manufacturers' Association	EICMA	Forestry
47	Western India Corrugated Box Manufacturers Association	WICMA	Forestry
48	SOUTH INDIA CORRUGATED BOX MANUFACTURERS' ASSOCIATION	SICMBA	Forestry
49	Indian Plywood Industries Research & Training Institute	IPRTI	Forestry
50	Essential Oil Association of India	EOAI	Forestry
51	ASSOCIATION OF FURNITURE MANUFACTURERS & TRADERS	AFMT	Forestry
52	Forest Research Institute	FRI	Forestry
53	Indian Institute of Packaging	IIP	Forestry
54	The Indian Paint Association	IPA	Paints & Coatings
55	Indian Small Scale Paint Association	ISSPA	Paints & Coatings
56	Indian Paint & Coating Association	IPCA	Paints & Coatings
57	Agriculture & Organic Farming Group India	AOFG	Agriculture
58	National Bank for Agriculture and Rural Development	NABARD	Banking

59	National Commission on Farmers	NCF	Agriculture
60	Indian Farmers Fertiliser Cooperative	IFFCO	Agriculture
61	Industry Data Exchange Association	IDEA	Electrical
62	All India Plastics Manufacturers' Association	AIPMA	Plastics
63	The Indian Centre for Plastics in the Environment	ICPE	Plastics
64	Council for Leather Exports	CLE	Leather
65	Marine Products Export Development Authority	MPEDA	Fishery
66	Organisation of Pharmaceutical Producers of India	OPPI	Pharmaceuticals
67	Society of Indian Automobile Manufacturers	SIAM	Automobile
68	Automotive Component Manufacturers Association	ACMA	Automobile
69	National Association of Software and Services Companies	NASSCOM	Information Technology
70	Construction Industry Development Council	CIDC	
71	Federation of Indian Micro and Small & Medium Enterprises	FISME	MSME
72	Federation of Indian Export Organisations	FIEO	
73	BRICS Chamber of Commerce & Industry	BRICS CCI	Chamber of Commerce
74	Confederation of Indian Textile Industry	CITI	Textiles
75	Okhla Garment & Textile Cluster	OGTC	Textiles
76	Indo-German Chamber of Commerce	IGCC	Chamber of Commerce

Annexure -2B

GUIDANCE NOTE FOR BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I. Company Details

Q. No.	Field Name	Instruction/Guidance
1	Corporate Identity Number (CIN) of the Company	Enter the Corporate identity number (CIN) of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
2 to 6	Pre-fill button	These details will be auto-filled once the CIN number is entered
7, 8	Contact Number and Website	Enter a valid Contact Number and Website of the company.
9	Financial year for which reporting is being done	Select the financial year from the Drop-Down List.
10	Whether shares listed on recognized Stock Exchange(s)	Option should be selected as applicable to the company on the financial year end date.
11 & 12	Authorised and Paid-up Share Capital	These details will be auto-filled once the CIN number is entered

II. Products/services

Q. No.	Field Name	Instruction/Guidance
13	Number of business activities	The details of business activities shall get pre-filled from eForm MGT-7 filed by the Company.
14	Top 3 Products sold by the company by Turnover and brands associated with them	Enter the names of the top 3 products manufactured or services provided by the company and their contribution to the total turnover. Use the National Industrial Classification (NIC) 5-digit code ref: http://mospi.nic.in/classification/national-industrial-classification/alphabetic-index-5digit . Name the brands associated with these products and their contribution to the total turnover for each of the three products/services.

15	Percentage exports by value to total turnover	Enter the % age contribution of exports in the total turnover of the company for the FY.
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III. Operations

Q. No.	Field Name	Instruction/Guidance
16	Number of locations where plants (in case of manufacturing businesses) and/or operations/offices (in case of non-manufacturing) of the Company.	Enter the number of plants, office located within and outside India
17	Location of top 3 plants (in case of manufacturing businesses) and/or operations/offices (in case of non-manufacturing) by contribution to turnover	<p>(a) Select the State and District in the country where the top 3 plants (in case of manufacturing businesses) and/ or areas of operation/offices (in case of non-manufacturing businesses), by turnover, are situated. Provide the turnover from each of these plants as percentage of total turnover. Also enter if these locations fall into any of the vulnerable categories A to D by selectin 'Yes' or 'No'.</p> <p>The categories are defined as under</p> <ul style="list-style-type: none"> • Category A: In or within 50 km of Protected Areas (areas in which human occupation or at least the exploitation of resources is limited such as National Parks, Wild-life Sanctuaries, Conservation Reserves, Community Reserves and Marine Protected Areas. Ref- http://www.wiienviis.nic.in/Database/Protected Area 854.aspx) • Category B: In or within 50 km of Biodiversity Hotspots (According to Conservation International, to qualify as a hotspot a region must meet two strict criteria: it must contain at least 1,500 species of vascular plants (> 0.5% of the world's total) as endemics, and it has to have lost at least 70% of its original habitat. Ref-

		<p>http://www.bsienviis.nic.in/Database/Biodiversity-Hotspots-in-India_20500.aspx)</p> <ul style="list-style-type: none"> • Category C: In high water-stressed zones defined as "Over-exploited" or "critical" by the Central Groundwater Board (The ground water resources are assessed in units i.e blocks/ talukas/ mandals/ watersheds. These assessment units are categorized for ground water development based on two criteria - a) stage of ground water development, and b) long-term of pre and post monsoon water levels. The long term ground water level trends are computed generally for the period of 10 years. The significant rate of water level decline are taken between 10 to 20 cm per year depending upon the local hydrogeological conditions. There are four categories, namely - 'Safe' areas which have ground water potential for development; 'Semi-critical' areas where cautious groundwater development is recommended; 'Critical' areas; and 'Over-exploited' areas, where there should be intensive monitoring and evaluation and future ground development be linked with water conservation measures. Ref- http://cgwb.gov.in/faq.html) • Category D: Within Coastal Regulation Zones (the coastal stretches of the country and the water area up to its territorial water limit, excluding the islands of Andaman and Nicobar and Lakshadweep and the marine areas surrounding these islands, as Coastal Regulation Zones. Ref- http://egazette.nic.in/WriteReadData/2019/195679.pdf) <p>(b) Select the Countries for the top 3 (by turnover) international locations of plants in case of manufacturing businesses and that of operations in case of non-manufacturing or service provider entities from the drop-down list.</p>
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18	Markets served by the Company	<p>(a) Enter the number of states for National locations and number of countries for International locations where the markets of the Company are situated.</p> <p>(b) Select the States of the top 3 locations of markets from the drop-down list on the basis of their contribution to turnover. Also enter the % to total turnover of the company earned from each of the three markets.</p> <p>(c) Select the Countries of the top 3 locations of markets from the drop-down list on the basis of their contribution to turnover. Also enter the % to total turnover of the company earned from each of the three markets.</p>
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IV. Employees

Q. No.	Field Name	Instruction/Guidance
19	Details at the end of Financial Year	<p>Enter the total number of employees and workmen (including differently abled) in the company. Classify the same on the basis of Permanent, and Other than Permanent. For each category of employees/workmen, enter the number of male, female and other category of employees/workmen. The % for each category will be auto calculated.</p> <p>Employee as defined under Sec 2(K) of the Code on Wages, 2019 means, any person (other than an apprentice engaged under the Apprentices Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union. Ref- http://egazette.nic.in/WriteReadData/2019/210356.pdf</p> <p>Workman as defined under Sec 2(s) of Industrial Disputes Act, 1947 means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational,</p>

		<p>clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person—</p> <ul style="list-style-type: none"> (i) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or (ii) who is employed in the police service or as an officer or other employee of a prison; or (iii) who is employed mainly in a managerial or administrative capacity; or (iv) who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature. <p>Ref.- https://indiacode.nic.in/bitstream/123456789/2169/1/A1947-14.pdf</p>
20	Participation/ Inclusion/ Representation of women	<p>Enter the total number of persons (including differently abled) comprising the Board of Directors and Key Management Personnel as per the Companies Act, 2013.</p> <p>Also enter the number of females and differently abled females in both the categories. The % will be auto calculated.</p> <p>Board of Directors or Board as defined under Sec 2(10) of the Companies Act 2013, in relation to a company, means the collective body of the directors of the company.</p> <p>Ref- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</p>

		<p>Key Management Personnel as defined under Sec 2(51) of the Companies Act 2013, in relation to a company, means—</p> <ul style="list-style-type: none"> (i) the Chief Executive Officer or the managing director or the manager; (ii) the company secretary; (iii) the whole-time director; (iv) the Chief Financial Officer; and (v) such other officer as may be prescribed <p>Ref- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf </p>
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V. Holding, Subsidiary and Associate Companies (including joint ventures)

Q. No.	Field Name	Instruction/Guidance
21 (a)	Does the company participate in the Business Responsibility initiatives of the parent company?	Select Yes or No, as the case may be for each company
21 (b)	Do any other entity/entities that the Company does business with, participate in the BR initiatives of the Company? If yes, then enter the percentage of such entity/entities.	Select Yes or No, as the case may be. Also select the percentage of participation such entity/entities from the drop-down list.

VI. CSR Details

Q. No.	Field Name	Instruction/Guidance
	Pre-fill from Form AOC-4	If Form AOC-4 has already been filed by the company for the current financial year, click the Pre-fill button. On clicking the button, system shall automatically display the details of items to be filled regarding the CSR project or activity being undertaken by the company and implementing agencies.
22(a)	Whether CSR is applicable as per section 135	Refer to section 135 of Companies Act, 2013 and Rules made thereunder to identify if provisions related to CSR are applicable for the company.

		<p>Select Yes or No as the case may be.</p> <p>For companies where the CSR provisions are not mandatory, filling details in this section is optional.</p>
	Turnover and net worth	Enter the turnover and net worth of the company in rupees.
22(b)	Net profits for last three financial years	<p>Enter the details with respect to three immediately preceding financial years viz.:</p> <ol style="list-style-type: none"> 1. Financial year ended 2. Profit before tax (in Rupees) 3. Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees) <p>Financial year should be entered in descending order starting with the immediate preceding financial year. For e.g. 2015, 2014, 2013... so on</p> <p>Adjusted net profit mentioned above would be considered for calculating the average net profit as specified in explanation of sub-section (5) of the section 135.</p>
23	Average net profit of the company for last three financial years	<p>Average net profit (as defined in explanation to sub-section (5) section 135 of the Act) of the company during the three immediately preceding financial years will be auto-calculated based on amounts entered in field 'Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees)'.</p> <p>Amount can be entered manually if CSR is not applicable however make sure that the same is in Rupee figures.</p>
24	Prescribed CSR Expenditure	<p>Two per cent of the amount as in item 23 will be auto calculated.</p> <p>In case of average loss during the last three financial years, prescribed CSR expenditure can be manually entered (if any). Enter value in Rupee figures only.</p>

25	Details of amount spent	<p>(a) Enter the total amount spent on CSR for the financial year in Rupees.</p> <p>(b) Enter the total amount spent on CSR for the financial year, within the local limits of company. Enter value in Rupees.</p> <p>(c) Enter the details of amount spent for CSR in tabular format given.</p> <p>First mention the 'Number of CSR activities'</p> <p>If the number is more than 20, fill the first 19 rows and provide consolidated details in 20th row. In case the number of programmes/projects/activities are more than 20, attach the details of remaining projects/programmes in an excel sheet under attachment section 'Details of remaining CSR activities'.</p>
26	Details of implementing agency(ies)	If the CSR amount was spent with the help of implementing agency(ies), enter the details of the Projects for which implementing agencies were involved and the details (name, address, contact number and email address) of the implementing agency(ies).
27	Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report	Select Yes or No as the case may be.
28	Link to CSR Policy	Provide the link of the document containing CSR Policy placed in the public domain.

VII. Transparency and Disclosures Compliances

Q. No.	Field Name	Instruction/Guidance
29	Complaints on any aspect of the National Guidelines in the financial year	<p>Enter the group of stakeholders from which complaints have been received pertaining to the National Guidelines on Responsible Business Conduct.</p> <p>For each such identified group of stakeholders select yes or no as the case may be for Grievance Redressal Mechanism in Place. If Yes, then mention the name in the Text Box.</p>

		<p>Enter the number of complaints received against each stakeholder group and number of complaints at the beginning of the year, received during the year and pending resolution at close of year.</p> <p>Stakeholder as per National Guidelines on Responsible Business Conduct: Individual or group concerned or interested with or impacted by the activities of the businesses and vice-versa, now or in the future. Typically, stakeholders of a business include, but is not limited to, its investors/shareholders, employees (and their families), customers, communities, value chain members and other business partners, regulators, civil society actors, and media.</p> <p>Value Chain as per National Guidelines on Responsible Business Conduct: Refers to both the value chain as well as the value created by the distribution channel for end-use customers. It also includes business partners and those employed by value chain partners who may work out of their own premises</p> <p>Grievance Redressal Mechanism as per National Guidelines on Responsible Business Conduct: Mechanism for any stakeholder individually or collectively to raise and resolve reasonable concerns affecting them without impeding access to other judicial or administrative remedies. The mechanism should be:</p> <ul style="list-style-type: none"> • Clear, transparent and have independent governance structures • Accessible • Predictable • Equitable • Based on dialogue and mediation <p>Ref- https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf </p>
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30	Overview of the company's high priority responsible business conduct issues.	<p>Enter, up to three, high priority responsible business conduct and sustainability issues that present a risk or an opportunity to the business.</p> <p>State the approach that the company is taking or has taken to address the same.</p> <p>Sustainability for the purpose of this question may be understood as defined in the NGRBC.</p> <p>'Sustainability' as per National Guidelines on Responsible Business Conduct: The outcome achieved by balancing the social, environmental and economic impacts of business. It is the process that ensures that business goals are pursued without compromising any of the three elements.</p> <p>'Sustainable' as per National Guidelines on Responsible Business Conduct: Being aligned with the tenet of meeting the needs of the present without compromising the ability of future generations to meet their own needs.</p> <p>Ref- https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf </p>
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
1	(a) Name the policy/policies that cover each principle and its core elements of the NGRBC	For each Principle, name the policy or policies that cover its Core Elements, independent of whether a policy covers one or more principles. If more than one policy covers a Principle, name all of them in the appropriate columns
	(b) Has the policy being approved by the Board?	Select Yes or No, as the case may be, for each principle.
	(c) Weblinks of policies	Provide the link of the document containing the Policy placed in the public domain.
2	Whether the company has translated the policy into procedures.	Select Yes or No, as the case may be, for each principle.
3	Do the enlisted policies extend to your value chain partners?	Select Yes or No, as the case may be, for each principle.
4	Name of the national and international codes/certifications/labels/ standards adopted by your company and mapped to each principle	Under each principle, enter which national and international code, certification, label or standard which have been adopted by the company covering the provisions of that Principle.
Governance, leadership and oversight		
5	Details of the Director responsible for implementation of the Business Responsibility policy (ies)	Enter the number of directors responsible for implementation of the BR policy (ies). Accordingly, rows will be populated. Enter the DIN Number of such directors. The Name and Designation of the Directors shall be automatically pre-filled.
6	Does the company have a specified committee of the Board/ Directors/ Officials to oversee the implementation of the policy? If yes, please enter the composition.	Select Yes or No, as the case may be Enter the number of persons forming part of such committee. Accordingly, rows will be populated. For Directors, enter the DIN Number of such directors. The Name and Designation of the Directors shall be automatically pre-filled. For Employees/Officials of the Company forming part of the Committee, enter the Employee ID Number, Name and Designation of such official

7	<p>Details of Review of NGRBCs by the Company:</p> <p>(a) Performance against above policies and follow up action</p> <p>(b) compliance with statutory requirements of relevance to the principles and rectify any non-compliances</p>	<p>Select the frequency of review by each reviewing entity from the drop-down menu:</p> <ul style="list-style-type: none"> • Quarterly • Half-yearly • Annually
8	Has the company carried out independent assessment/evaluation of the working of this policy by an internal or external agency?	Select Yes or No, as the case may be
Stakeholder Engagement		
9	Process for identification of key stakeholders	In about 50 words, enter the criteria used and steps undertaken to identify stakeholders. If details are available in the website, please provide the weblink.
10, 11	Channels of Communication & Accessing Information	Select the Tick boxes the applicable options. (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website). In case of any other medium please specify.
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated	Select Yes or No, as the case may be for each principle

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Percentage Coverage by training and awareness programmes on the Principles in the financial year	Enter the total number of training and awareness programmes held for each of the given segments of stakeholders and the percentage of such persons covered by awareness programmes conducted on the Principles under NGRBC for each category of stakeholder in the current financial year.
2	Number of meetings/ dialogues organized on responsible business conduct with shareholders	Enter the Number of meetings/ dialogues held on business responsibility and sustainability with the shareholders in the current financial year.
3	Details of fines and penalties imposed, imprisonment and punishment awarded; appeals/ revisions filed	Stating the relevant NGRBC Principle, enter the details of Adjudicating Authority, the case number and brief of the Judgment or Award under which such fines and penalties have been imposed or imprisonment and punishment have been awarded. Select Yes or No, as the case may be if an appeal been preferred.
4	Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned.	In cases where fines/ penalties have been impugned, details of the Appeal/ Revision preferred be given as regards each principle of NGBRC.
5	Number of complaints / cases of bribery/corruption registered with law enforcement agencies against the business	Enter the number of complaints / cases of bribery/corruption registered in the current financial year against the company/employee(s) of the company with law enforcement agencies or lodged with the Company internally. As per Sec 2(d) of Prevention of Corruption Act 1988, Undue Advantage means any gratification whatever, other than legal remuneration. Explanation: For the purposes of this clause the word "gratification" is not

		<p>limited to pecuniary gratifications or to gratifications estimable in money;</p> <p>(a) the expression “legal remuneration” is not restricted to remuneration paid to a public servant, but includes all remuneration which he is permitted by the Government or the organisation, which he serves, to receive</p> <p>Ref- https://indiacode.nic.in/bitstream/123456789/9317/1/corruptiona1988-49.pdf </p>
6	Details of disclosure of interest involving members of Board:	<p>(a) Enter the number of instances of disclosure of interest made by the directors as per section 184 of the Companies Act, 2013 in the current financial year.</p> <p>(b) Enter the number of complaints involving conflict of interest pertaining to Board members, received in the current financial year.</p>

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Percentage Coverage by awareness programmes on the Principles in the current financial year	Enter the total number of awareness programmes conducted on the Principles under NGRBC for Value Chain Partners and the percentage of such partners covered by awareness programmes in the current financial year.
2	Have full details of non-disputed fines/penalties imposed on your business by regulatory and judicial bodies in the year been made available in public domain	<p>Disclose whether or not non-disputed fines/penalties imposed on business by regulatory and judicial institutions have been placed in public domain or not. Also provide the channels for such communication e.g. website, annual report, newspaper advertisements, etc.</p> <p>Provide the web links to access such information online.</p>
3	Provide details of such instances (up to 3) where corrective actions	Companies are required to narrate up to three instances involving

	have been taken on the above fines/penalties imposed	punishment/fines/penalties imposed wherein corrective actions have been taken.
4	Provide details of such instances (up to 3) where corrective actions were taken on the complaints / cases of corruption and conflicts of interest.	Companies are required to narrate up to three instances where corrective actions have been taken on the complaints / cases of corruption and conflicts of interest to prevent recurrence of such instances in future.
5	Does the company have a Business Continuity & Disaster Management plan? Give details.	Outline in 100 words, the Business Continuity Disaster Management Plan of the company, if any. If details are available in the website, please also provide a weblink.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Has the company conducted Life Cycle Assessment (LCA) for any or all of its top 3 products manufactured	<p>The NIC Code of the top 3 Products manufactured or services provided by the company on the basis of their share in the turnover will be pre-filled from Question 14 of Section A.</p> <p>Select Yes or No, as the case may be, whether:</p> <ul style="list-style-type: none"> (a) the LCAs have been conducted in the current financial year. (b) the said assessment has been conducted by an independent external agency. (c) Results have been communicated in public domain.
2	List 3 of your products or services whose design has incorporated social or environmental concerns and/or risks and briefly describe the actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in the LCA or any other means	Describe the social /environmental risks or concerns identified through the LCA for the product/ Service. Whom did they pose a risk to? What measures have been taken to address them and what are the outcomes?
3	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 investments made by the company.	Enter the percentage of R&D and capex investments made by the company in specific technologies to improve the impact of its product and processes on environment and society to total R&D investment and total capex investment, respectively made by the company in the current financial year.
4	(a) Does the company have procedures in place for sustainable sourcing?	<p>(a) Select Yes or No, as the case may be</p> <p>(b) Enter the percentage of inputs sourced sustainably to total inputs</p>

	(b) If yes, what percentage of your inputs was sourced sustainably?	
5	Percentage of input material (by value of all inputs) to total inputs sourced from suppliers	<p>Enter the percentage of input material (by value) sourced to total material sourced by the company (by value) during the current financial year from:</p> <p>(a) suppliers adhering to internal or external sustainability standards / codes / policies of the company.</p> <p>(b) Adhering to internal standards/guidelines</p> <p>(c) MSMEs and small producers</p> <p>(d) within the district and neighbouring districts</p>
6	Describe the processes in place to safely collect, reuse, recycle and dispose your products at the end of life	<p>Mention the process(es) that the company follows to safely collect, reuse, recycle and dispose its products at the end of their useful life to minimise impact on the environment, separately for</p> <p>(a) plastics (including packaging),</p> <p>(b) E-waste and</p> <p>(c) other waste</p> <p>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastics means material which contains as an essential ingredient a high polymer such as polyethylene terephthalate, high density polyethylene, Vinyl, low density polyethylene, polypropylene, polystyrene resins, multi-materials like acrylonitrile butadiene styrene, polyphenylene oxide, polycarbonate, Polybutylene terephthalate</p> <p>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastic Waste means any plastic discarded after use or after their intended use is over.</p> <p>Ref- http://www.mppcb.nic.in/proc/Plastic%20Waste%20Management%20Rules,%202016%20English.pdf</p> <p>As per Rule 3(1)(r) of E-waste (Management) Rules, 2016, E-Waste means electrical and</p>

		<p>electronic equipment, whole or in part discarded as waste by the consumer or bulk consumer as well as rejects from manufacturing, refurbishment and repair processes.</p> <p>Ref-http://greene.gov.in/wp-content/uploads/2018/01/EWM-Rules-2016-english-23.03.2016.pdf</p>
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Describe the improvements in environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies	<p>Mention the improvements witnessed in the environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies.</p> <p>The company may provide data on per unit consumption of energy, water and raw material before and after the R&D intervention. If the improvement is in the use of the product also (e.g. detergent or fridge), this data also may be provided.</p>
2	Do you have a preferential procurement policy? From which marginal/vulnerable groups do you procure? What percentage of total procurement (by value) does it constitute?	<p>Select Yes or No, as the case may be, as to whether the company has a preferential procurement policy for marginal/vulnerable groups.</p> <p>Enter the groups from which the company procures input material/services.</p> <p>Enter the percentage of total procurement (by value) which procured from such groups.</p> <p>Vulnerable and Marginalized Groups as per National Guidelines on Responsible Business Conduct: Group of individuals who are unable to realize their rights or enjoy opportunities due to adverse physical, mental, social, economic, cultural, political, geographic or health circumstances. These groups in India can be identified on the basis, inter alia, of the following:</p> <ol style="list-style-type: none"> i. Gender and transgender (women, girls et al.) ii. Age (children, elderly et al.)

		<ul style="list-style-type: none"> iii. Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, et al.) iv. Occupation (displaced, landless small / marginal farmers, migrant workers, et al.) v. Persons with disability vi. Political or religious beliefs <p>Ref- https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf</p>
3	To which stakeholder groups information on the impacts of your products has been communicated	Enter the stakeholder groups, channels of communication and frequency of such communication to whom the impacts of products across the value chain has been communicated by the company from the drop-down menu.
4	Provide details of instances on how the feedback received from stakeholders was used for improvements	Mention three examples as to how feedback received from stakeholders was used by the company for improvements in the products and services.
5	Percentage of recycled or reused input material to total raw material used in production	Enter the percentage of raw material (recycled or reused) used in production to total raw material used by the company during the current financial year.
6	Quantities collected for reuse, recycle and safe disposal at end of life	Quantities of plastics (including packaging), E-waste and other waste collected for reuse, recycle and safe disposal at end of life for the current financial year.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of employees and workmen covered by employee welfare measures	<p>(a) and (c) Enter the number of employees/workmen, including differently abled employees/workmen, covered by welfare measures such as Health insurance, Accident insurance, Maternity and Paternity benefits, Day Care facilities. The % will be auto calculated.</p> <p>For each category of employees/workmen, enter the number of male, female and other category of employees/workmen. The % will be auto calculated.</p> <p>(b) and (d) Enter the number of differently abled employees/workmen covered by welfare measures such as Health insurance, Accident insurance, Maternity and Paternity benefits, Day Care facilities. The % will be auto calculated.</p> <p>For each category of differently abled employees/workmen, enter the number of male, female and other category of employees/workmen. The % will be auto calculated.</p> <p>Maternity benefits As per sec 2 (h) of Maternity Benefit Act, 1961, Maternity Benefit means the payment referred to in sub-section (1) of section 5. Sec 5 (1): Subject to the provisions of this Act, every woman shall be entitled to, and her employer shall be liable for, the payment of maternity benefit at the rate of the average daily wage for the period of her actual absence immediately preceding and including the day of her delivery and for the six weeks immediately following that day. Explanation: For the purpose of this sub-section, the average daily wage means the average of the</p>

		<p>woman's wages payable to her for the days on which she has worked during the period of three calendar months immediately preceding the date from which she absents herself on account of maternity, or one rupee a day, whichever is higher</p> <p>Ref- https://labour.gov.in/sites/default/files/TheMaternityBenefitAct1961.pdf </p>
2	Details of statutory dues deducted and deposited with the authorities approved by government	Enter the details of statutory dues (PF, Gratuity, ESI) deducted and deposited with the authorities approved by government for the current financial year.
3	Is there a mechanism available to receive and redress grievances for each category of employees and workmen	<p>Select Yes or No as the case may be. Accordingly, Text Boxes will appear.</p> <p>Mention the grievance redressal mechanism available with the company to receive and redress grievances of each of the above segment of employees.</p>
4	Number of complaints made by employees and workmen	<p>Mention the number of complaints of sexual harassment, Working Conditions, Occupational Health, Discrimination at workplace, Child Labour and other complaints received during the year and Forced Labour/Involuntary Labour at the beginning of the year, received during the year and pending resolution at the end of the year for all the employees and workmen.</p> <p>Any complaint received from employees or workmen but not falling in any of the above categories may be mentioned under 'Others'</p> <p>Sexual Harassment under Sec 2(n) of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely:</p> <ol style="list-style-type: none"> physical contact and advances a demand or request for sexual favours making sexually coloured remarks showing pornography

		<p>v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature</p> <p>Ref- http://legislative.gov.in/sites/default/files/A2013-14.pdf</p> <p>Health and Working Conditions Sec 23 of the Occupational Safety, Health and Working Conditions Code Bill, 2019 states that (1) The employer shall be responsible to maintain in his establishment such health and working conditions for the employees as may be prescribed by the Central Government. (2) Without prejudice to the generality of the power conferred under sub-section (1), the Central Government may prescribe for providing all or any of the following matters in the establishment or class of establishments, namely:</p> <ul style="list-style-type: none"> i. cleanliness and hygiene ii. ventilation, temperature and humidity iii. environment free from dust, noxious gas, fumes and other impurities iv. adequate standard of humidification, artificially increasing the humidity of the air, ventilation and cooling of the air in work rooms v. potable drinking water vi. adequate standards to prevent overcrowding and to provide sufficient space to employees or persons, as the case may be, employed therein vii. adequate lighting viii. sufficient arrangement for latrine and urinal accommodation to male, female and transgender separately for employees maintaining hygiene therein ix. effective arrangements for treatment of wastes and effluents; and x. any other arrangement which the Central Government considers appropriate.
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5	Percentage of membership in association(s) or Unions recognised by the Board of permanent employees who are members of the employee association(s) recognised by the management	Enter the no. of employees and workmen (both permanent and other than permanent) who are member of association(s) or Unions recognised by the Board of the company, as a % of the total number of employees / workmen, respectively.
6	Assessments for the year	<p>In the case of plants and offices of the company have been assessed for Child labour, Forced/Involuntary labour, Health and safety practices and sexual harassment, enter the percentage of the number of such establishments assessed to total number of establishments of the company.</p> <p>For instance, if a company has assessed 5 out of its 10 establishments, enter 50%.</p>
7	Details of wages paid to employees and workmen equal to and more than the legal minimum wage	<p>(a) Under each category of employee/workmen, enter the total no. of employees who were paid equal to or more than minimum wages during the current financial year.</p> <p>(b) Under each category of differently abled employee/ workmen, enter the total no. of employees who were paid equal to or more</p>

		than minimum wages during the current financial year.
8	Details of safety related incidents	Enter the Lost Time Injury Frequency Rate (LTIFR) during the current financial year. If the same is not available, provide the data pertaining to Accidents at the workplace, Fatalities, Permanent Disability and Temporary disability caused during the current financial year.
9	Details of Training imparted to the employees and workmen	<p>(a) Under each category of employee/ workmen, enter the total no. of employees who were given training on health and safety measures and skill upgradation during the current financial year.</p> <p>(b) Under each category of differently abled employee (employee/ workmen, enter the total no. of employees who were given training on health and safety measures and skill upgradation during the current financial year.</p>
10	Describe the measures taken by the company to ensure a safe work place	In about 50 words, narrate the measures in place. If more details are available in the website of the Company, please provide a weblink.

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Provide the measures undertaken by the company to ensure that statutory dues have been deducted and deposited by the value chain partners	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
2	Provide the corrective actions taken for children identified as employed in your establishments	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
3	Provide the corrective actions taken for forced/involuntary labour identified in your establishments / value chain	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.

4	Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
5	Provide the corrective actions taken on the outcomes of health and safety audits of your establishments, including value chain partners	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
6	% of accident-affected persons rehabilitated and placed in suitable employment	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
7	Details on assessment of value chain partners	In the case of value chain partners of the company assessed for Sexual Harassment, Working Conditions, Health and Safety, Discrimination at workplace, Child labour, Forced/Involuntary labour, Wages and Others, enter the % of value chain partners by value of business done with such partners.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	List stakeholder groups identified as key for your business and frequency of engagement with each stakeholder group.	Select the key stakeholder groups (e.g. employees, communities etc.) identified by the business. Select Yes or No, as the case maybe as to whether each such identified stakeholder belongs to Vulnerable and Marginalised Group. If yes, enter the group they belong to. Select the channel of communication and the frequency of engagement with them. Select Yes or No, as the case may be as to whether environment and social issues are discussed with each such stakeholder.
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Provide details of instances of engagement with and actions taken to address the concerns of vulnerable/marginalised groups.	Concerns discussed during stakeholder engagements and formal complaints received may be detailed. Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
2	Provide details of instances as to how the inputs received from stakeholders are incorporated.	Mention at least 3 instances where inputs received from stakeholders are incorporated by the company.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Percentage of employees provided training on human rights policies and issues in the Financial Year	<p>(a) Enter the percentage of employees to total number of employees and workmen under different categories (including differently abled) who were provided training on human rights policies and issues during the current financial year.</p> <p>(b) Enter the percentage of differently abled employees to total number of employees and workmen under different categories who were provided training on human rights policies and issues during the current financial year.</p>
2	Details of remuneration/ salary/ wages	<p>(a) Enter the number and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others (including differently abled).</p> <p>(b) Enter separately the number of differently abled personnel and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others.</p> <p>Remuneration As per sec 2(78) of Companies Act 2013, Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961 (43 of 1961) Ref- http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</p> <p>Salary As per Income Tax Act, 1961, Salary includes:</p>

		<ul style="list-style-type: none"> i. wages ii. any annuity or pension iii. any gratuity iv. any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages v. any advance of salary vi. the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under Rule 6 of Part 'A' of the Fourth Schedule; and vii. the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of Rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof <p>Ref- https://www.incometaxindia.gov.in/Acts/Income = tax%20Act,%201961/1968/102120000002035669.htm</p> <p>Wages</p> <p>As per Sec 2(y) of Code on Wages, 2019, Wages means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes:</p> <ul style="list-style-type: none"> i. basic pay ii. dearness allowance iii. retaining allowance, if any, <p>but does not include</p>
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		<ul style="list-style-type: none"> a. any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment b. the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government c. any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon d. any conveyance allowance or the value of any travelling concession e. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment f. house rent allowance g. remuneration payable under any award or settlement between the parties or order of a court or Tribunal h. any overtime allowances i. any commission payable to the employee j. any gratuity payable on the termination of employment k. any retrenchment compensation or other retirement benefit payable to the employee or any ex gratia payment made to him on the termination of employment <p>Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of the all remuneration calculated under this clause, the amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause</p>
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		<p>Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.</p> <p>Explanation: Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages payable to him, shall be deemed to form part of the wages of such employee</p> <p>Ref- https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf </p>
3	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	Select Yes or No as the case may be
4	Describe the internal mechanisms to address and redress grievances related to human rights issues	Briefly describe the mechanisms in place to address and redress grievances related to human rights issues in about 100 words. If details are available in the website, please also provide a weblink.
5	Stakeholders groups governed by the grievance redressal mechanism for Human Rights issues	<p>The list of stakeholders will be collated from Question No. 1 of Principle 4.</p> <p>Select Yes or No as the case may be as to whether each group has been covered by grievance redressal mechanism.</p> <p>Enter whether these groups have been covered by awareness programmes.</p>
6	Number of Human Rights related grievances	Mention the number of complaints related to Human Rights issues pending at the beginning of the year, received during the year and pending resolution at the end of the year for the current financial year.
7	Do human rights requirements form part of	Select Yes or No as the case may be.

	your business agreements and contracts?	
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	Provide details about the changes made in the business processes of the company in response to addressing the human rights complaints/grievances.
2	Details of the scope and coverage of any Human rights due-diligence conducted	Provide details of the scope and coverage of any Human rights due diligence conducted by the company.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Does the company have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics and emergencies, natural disasters etc.	Select Yes or No, as the case may be, as to whether the company has strategies/ initiatives to address global environmental issues. Also provide the link of the document containing details of such strategies and initiatives in the public domain
2	Does the company have any project related to Low Carbon Economy	Select Yes or No, as the case may be. If yes, a text box will be populated. Enter the details of the projects undertaken by the company to reduce GHG emissions.
3	Emissions/waste generated by the company exceeded the limits prescribed under the relevant environmental laws	Select Yes or No, as the case may be. If yes, a text box will be populated. Enter the details of the quantum of emissions and waste generated over and above the prescribed limits under the relevant laws.
4	Details of the environmental impact assessments undertaken?	Enter details of environmental impact assessment undertaken by the company as per the relevant EIA Notification.
5	What are the material environmental risks identified and the mitigation measures adopted by the business	Enter the details of material environmental risks identified either as a result of the EIA conducted by the company or any other analysis, pertaining to Land use, Emissions, Water (including marine life), Energy (including electricity) and Biodiversity or any other aspect impacting the environment Also provide the details of mitigation measures adopted for the risks so identified.
6	Details of Energy and water consumed by the company	(a) Aligned with India's Nationally Determined Contributions (NDCs), under the Paris Agreement, 2016, this provide details of energy and water consumption by the Company in its operations. It is the total net quantity of energy consumed by the operations of the business divided by its total turnover. It excludes consumption in the value chain and during product use.

		<p>(b) Total quantity of water consumed by the operations of the business divided by its total turnover. It excludes consumption in the value chain and during product use.</p> <p>(c) Percentage of water consumed from recycled and harvested sources to total water consumed.</p> <p>(d) Percentage of water consumed from groundwater sources to total water consumed.</p>
7	Air emissions and liquid discharges for the 3 major Facilities as reported to the regulatory authorities	<p>For each of the 3 major facilities identified in Section A, Q 17, the following data is required to be provided for the current financial year:</p> <ul style="list-style-type: none"> • Permissible limit for emissions under relevant law • Actual Measured value of such emissions and discharges
8	Details of solid waste management relating to various aspects	<p>During the current financial year:</p> <p>(a) Enter the total solid waste generated in Metric Tonnes.</p> <p>(b) Percentage of recycled waste to total waste generated.</p> <p>(c) Percentage of waste sent to landfill to total waste generated.</p>

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Carbon emitted per unit of production and turnover for top 3 products	<p>Total carbon emitted as per Scope 1 and Scope 2 of Greenhouse Gas Protocol.</p> <p>(a) For the business as a whole (per unit of revenue/turnover)</p> <p>(b) For each of the 3 top products (Section A, Q 17), per unit of that product produced</p>
2	Percentage of renewable energy consumed to total energy consumed	<p>Compute and enter the percentage of renewable energy consumed to total energy consumed during the current financial year.</p>
3	Details of solid waste management	<p>(a) Compute and enter the percentage of non-biodegradable waste to total waste generated during the current financial year.</p>

		<p>(b) Compute and enter the percentage of recyclable waste to total waste generated during the current financial year.</p> <p>(c) Compute and enter the percentage of hazardous waste to total waste generated during the current financial year.</p>
4	Briefly describe the solid waste management practices in your workplaces	Briefly outline the steps undertaken for solid waste management. If details are available in the website, please also provide a weblink. (in about 100 words)
5	Describe the strategy adopted by company to reduce usage of hazardous and toxic chemicals in products and processes and the practices adopted to manage such wastes	Briefly outline the strategy adopted by the company to reduce usage of hazardous and toxic chemicals in the products and processes and the practices adopted to manage such wastes. (in about 100 words)
6	List innovative, resource-efficient & low carbon technologies/solutions or initiatives undertaken resulting in lower resource footprint adopted by the business, if any.	<p>Briefly outline the innovative, resource-efficient & low carbon technologies/solutions or initiatives undertaken resulting in lower resource footprint adopted by the company pertaining to Land, Air, Water (including marine life), Energy (including electricity) and Biodiversity.</p> <p>If details are available in the website, please also provide a weblink.</p>

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of the trade and industry chambers/ associations you are a member of or are affiliated to	<p>(a) Mention the number of affiliations with trade and industry chambers/ associations on the basis of no. of members.</p> <p>(b) Select the names of such trade and industry chambers/ associations. If any other, Specify in the Text Box.</p> <p>Also select the scope of the trade association, industry chamber, etc. as to whether it is state level or national level.</p>
2	Details of adverse orders and case details for anti-competitive conduct by your business.	<p>Enter the name of the Adjudicating Authority and the name of the opposing party wherein the company is involved in case pertaining to anti-competitive conduct by the business along with the case number.</p> <p>Mention the brief details of the Judgement or Award.</p> <p>Select Yes or No as the case may be as to whether an appeal has been preferred or not.</p> <p>Anti-Competitive Conduct</p> <p>Sec 3 of Competition Act, 2002, states that No enterprise or association of enterprises or person or association of persons shall enter into any agreement in respect of production, supply, distribution, storage, acquisition or control of goods or provision of services, which causes or is likely to cause an appreciable adverse effect on competition within India.</p> <p>Sec 4 of Competition Act, 2002, states that No enterprise or group shall abuse its dominant position</p> <p>Sec 6 of Competition Act, 2002, states that No person or enterprise shall enter into a combination which causes or is likely to cause an appreciable adverse effect on competition within the relevant market in India and such a combination shall be void.</p>

		Ref- https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of public policy positions advocated for and available in the public domain.	<p>Enter the name of the public policies on which advocacy positions have been taken by the company.</p> <p>Provide the details of methods resorted to in each case including affiliation with other similar business entities by forming coalitions, representing through trade chambers, social marketing, etc.</p> <p>Select Yes or No, as the case may be, for the availability of information on each public policy advocated in public domain.</p> <p>Select the appropriate frequency of Board review from the drop-down menu containing the following options:</p> <ul style="list-style-type: none"> • Quarterly • Half-yearly • Annually <p>Also provide the link of the document containing details of such public policy position advocated in the public domain</p>
2	Details of corrective action for anti-competitive conduct by the business taken based on adverse orders from regulatory authorities	<p>Click the Pre-fill button. On clicking the button, system shall automatically populate the details of the adverse orders against the company from Principle 7, Q 2.</p> <p>Enter the details of the corrective action taken by the company against each such order.</p>

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of social impact assessments undertaken for projects in the current financial year	<p>Select Yes or No, as the case may be:</p> <p>(a) Whether social impact assessment of projects has been conducted by the company.</p> <p>(b) Whether the said assessment has been conducted by an independent external agency.</p> <p>(c) Whether information on such impact assessment is available in public domain. Also provide the link of the document containing details of such social impact assessment in the public domain.</p>
2	Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken	<p>Enter the following details of the project wherein land acquisition for which Rehabilitation and Resettlement is ongoing by the business during the year (if any):</p> <p>(a) Name of the project for which R&R is ongoing</p> <p>(b) State/district of the project</p> <p>(c) Number of Project Affected Families (PAFs)</p> <p>(d) % of PAFs covered by R&R in the year</p> <p>(e) Amounts paid to PAFs in the FY.</p>
3	CSR projects undertaken by your company in designated aspirational districts as identified by government bodies	Select the aspirational districts from the dropdown menu and their states where the CSR activities were undertaken and the amount spent.
4	Describe the mechanisms to receive grievances of the local community	Describe the mechanism in about 50 words
5	Brief information on the various intellectual properties owned or acquired by your business based on traditional knowledge where the benefits derived therefrom are shared equitably	Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, Select Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such and IPRs are shared on the lines of Access to Biological

		<p>Resources and Associated Knowledge and Benefits Sharing Regulations, 2014.</p> <p>Intellectual Properties</p> <p>Intellectual property refers to creations of the mind: inventions; literary and artistic works; and symbols, names and images used in commerce. Intellectual property is divided into two categories:</p> <ol style="list-style-type: none"> Industrial Property includes patents for inventions, trademarks, industrial designs and geographical indications. Copyright covers literary works (such as novels, poems and plays), films, music, artistic works (e.g., drawings, paintings, photographs and sculptures) and architectural design. Rights related to copyright include those of performing artists in their performances, producers of phonograms in their recordings, and broadcasters in their radio and television programs. <p>Ref: https://www.wipo.int/edocs/pubdocs/en/intproperty/450/wipo_pub_450.pdf</p> <p>Traditional Knowledge</p> <p>Traditional knowledge in a general sense embraces the content of knowledge itself as well as <u>traditional cultural expressions</u>, including distinctive signs and symbols associated with TK.</p> <p>Traditional knowledge in the narrow sense refers to knowledge as such, in particular the knowledge resulting from intellectual activity in a traditional context, and includes know-how, practices, skills, and innovations.</p> <p>Ref- https://www.wipo.int/tk/en/tk/</p>
6	List of adverse orders and case details of intellectual property rights disputes	In case of such orders, enter the name of the Adjudicating Authority, name of the opposing party wherein the company is involved in case

	related to traditional knowledge during the FY	<p>pertaining to intellectual property rights dispute along with the Case No. of such case.</p> <p>Mention the brief of the Judgment or Award of such case.</p> <p>Also Select Yes or No as the case may be as to whether an appeal has been preferred.</p>
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Provide details of actions taken to mitigate any negative social impacts identified in SIA	Enter the negative social impacts identified in the assessments and briefly outline the corrective actions taken.
2	Details of the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge shared	The list of IPR will be pre-filled from E5. Briefly outline the basis for calculating the benefits shared by the company with the "owners" of such traditional knowledge.
3	Details of corrective actions taken in intellectual property related cases wherein usage of traditional knowledge is involved.	Enter the details of the corrective action taken by the company against each such order.
4	Details of beneficiaries of CSR Projects	<p>For each CSR Project undertaken by the company, enter:</p> <ul style="list-style-type: none"> (a) total number of beneficiaries, (b) %age of such beneficiaries belonging to vulnerable and marginalised groups, (c) Names of vulnerable and marginalised groups.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Describe the mechanisms in place to receive and respond to consumer feedback	In about 100 words, outline the mechanism put in place by the company to receive and respond to consumer feedback. If more details are available on the website of the Company, please provide the weblink.
2	% of goods and services of your business carrying information relevant to consumers	<p>Enter the %age of goods and services by turnover carrying information regarding:</p> <ul style="list-style-type: none"> • Environmental and social parameters relevant to the product such as energy used, water consumed, number of people involved in its production etc. • Safe and responsible usage • Recycling and safe disposal of the product after use <p>Please note that if the question is not relevant to your product/service, please enter "Not applicable".</p>
3	Number of consumer complaints	<p>Enter the number of consumer complaints received and number of consumer complaints pending resolution at close of year for both, the current financial year with respect to:</p> <ul style="list-style-type: none"> (i) Data Privacy (ii) Advertising (iii) Delivery of essential services (iv) Restrictive Trade Practices under Competition Act, 2002 (v) Unfair Trade Practices under Consumer Protection Act, 1986 <p>Restrictive Trade Practices Sec 3 of Competition Act, 2002, states that No enterprise or association of enterprises or person or association of persons shall enter into any agreement in respect of production, supply, distribution, storage, acquisition or control of goods or provision of services, which causes or is</p>

		<p>likely to cause an appreciable adverse effect on competition within India.</p> <p>Sec 4 of Competition Act, 2002, states that No enterprise or group shall abuse its dominant position</p> <p>Sec 6 of Competition Act, 2002, states that No person or enterprise shall enter into a combination which causes or is likely to cause an appreciable adverse effect on competition within the relevant market in India and such a combination shall be void.</p> <p>Ref- https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf</p> <p>Unfair Trade Practices</p> <p>Sec 2 (1) (r) of Consumer Protection Act 1996, Unfair trade practice means a trade practice which, for the purpose of promoting the sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practices.</p> <p>Ref- http://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html</p>
Leadership Indicators		
1	Channels / platforms where information on goods and services of the business can be accessed.	<p>In 100 words, describe the Channels / platforms where information on goods and services of the business can be accessed. For Example, websites of the company, Mobile Apps, Help Desks, Call Centres, etc.</p> <p>Also provide the link of the document containing such information as available in the public domain.</p>
2	Steps taken to inform and educate vulnerable and marginalised consumers about safe and responsible usage of products	<p>In 100 words, describe the steps taken to provide information to the vulnerable and marginalised consumers and educate them regarding safe and responsible usage of products.</p>

3	Corrective actions taken in respect of complaints received on data privacy, advertising, and delivery of essential services.	In 100 words, detail the corrective actions taken by the company to address complaints received on data privacy, advertising, and delivery of essential services.
4	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	In 100 words, detail the mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
5	Details of Product information over and above mandate of law.	In 100 words, detail the kind of information specified on your products and the associated Standards/ Labels in accordance with which disclosures are being made.
6	Consumer survey/ consumer satisfaction trends	In 100 words, detail the outcomes of any consumer survey carried out by you and the trends emerging from it.

Annexure -3A

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT *LITE*

SECTION A: GENERAL DISCLOSURES

VIII. Company details

23. Corporate Identity Number (CIN) of the Company (if applicable):
24. Name of the Company:
25. Year of incorporation:
26. Registered office address:
27. Corporate address:
28. E-mail:
29. Telephone:
30. Website:
31. Financial year for which reporting is being done: **(Drop-Down List)**
32. Whether shares listed on recognized Stock Exchange(s): Yes/No
33. Authorised Capital
34. Paid-up Capital

IX. Products/services

35. Sector(s) in which the company is engaged:

Number of business activities: **(Pre-fill from MGT-7)**

S. No.	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of Turnover of the company

36. Top 3 Products/Services sold by the company by Turnover (including both manufactured and traded):

S. No.	Product/Service	NIC Code	% of total Turnover contributed	Brand(s) associated with the product/service and % of total Turnover contributed by the Brand(s)				
				Brand 1	Contribution to % of total Turnover	Brand 2	Contribution to % of total Turnover	(Add More Columns)
1								
2								
3								

37. What is the contribution of exports to total turnover of the Company in percentage?

X. Operations

38. Location of top 3 plants (in case of manufacturing businesses) or operations/offices (in case of non-manufacturing) in India by contribution to turnover:

a. National:

State <i>(Drop Down List List)</i>	(State 1)	(State 2)	(State 3)
Turnover (%)			
District <i>(Drop Down List List)</i>	(District)	(District)	(District)
Category A	Yes/No <i>(Radio Button)</i>	Yes/No <i>(Radio Button)</i>	Yes/No <i>(Radio Button)</i>
Category B	Yes/No	Yes/No	Yes/No
Category C	Yes/No	Yes/No	Yes/No
Category D	Yes/No	Yes/No	Yes/No

Categories are as follows:

Category A: In or within 50 km of protected areas like National Parks, Wild life Sanctuaries, Biosphere Reserves, Wetlands, etc.

Category B: In or within 50 km of Biodiversity Hotspots

Category C: In high water-stressed zones defined as "Over-exploited" or "critical" by the Central Groundwater Board

Category D: Within Coastal Regulation Zones

b. International

Location of top 3 plants (in case of manufacturing businesses) or operations/offices (in case of non-manufacturing businesses) in foreign countries by contribution to Turnover:

Country <i>(Drop Down List List)</i>	Turnover (%)
(Country 1)	
(Country 2)	
(Country 3)	

XI. Employees

39. Details as at the end of Financial Year:

a. Employees (including differently abled):

S. No.	Particulars	Total	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
4.	Permanent							
5.	Other than Permanent							
6.	Total							

b. Differently abled Employees:

S. No	Particulars	Total	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
4.	Permanent							
2.	Other than permanent							
3.	Total							

c. Workmen (including differently abled):

S. No.	Particulars	Total No. of Workmen	Male (%)		Female (%)		Other (%)	
			No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
4.	Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
5.	Other than Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
6.	Total							

d. Differently abled workmen:

	Total	Total	Male (%)	Female (%)	Other (%)
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S. No.		No. of Workmen	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
1.	Workmen							
I.	Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
II.	Other than Permanent							
a.	Unskilled							
b.	Semi-skilled							
c.	Skilled							
d.	Highly Skilled							
5.	Total							

40. Participation/Inclusion/Representation of women (including differently abled):

	Total	No. of Females (including differently abled)		No. of females who are differently abled persons	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)
Board of Directors					
Key Management Personnel					

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

41. (a) Names of subsidiary / associate companies

*No. of subsidiary/associate companies for which information is to be given **(Number Box)**

S. No.	Name of the company	CIN / FCRN	Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held	Does the company participate in the Business Responsibility initiatives of the parent company? (Yes/No) (Radio Button)

(Pre-fill from Form MGT-7 except for last column)

(b) 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%]** **(Create radio buttons)**

XIII. CSR Details: **(Pre-fill from Form AOC-4 if CSR is applicable to the company. If not, it may fill the details voluntarily)**

42. (a) (i) Whether CSR is applicable as per section 135: **(Yes/No)** **(Radio Button)**

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net Profits for last three financial years

Financial year ended			
Profit before tax (in Rs.)			
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rs.)			

21. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act (in Rs.) **(Auto Calculate)**

22. Prescribed CSR Expenditure (two per cent. of the amount as in item 21 above) **(Auto Calculate)**

23. (a) Total amount spent on CSR for the financial year (in Rs.)

(b) Amount spent in local area (in Rs.)

(c) Manner in which the amount spent during the financial year as detailed below:

(1) S. No.	(2) CSR project or activity identified	(3) Sector in which the project is Covered	(4) State/ Union Territory where the Project/ Program was Undertaken	(5) Specify the district where projects or programs were undertaken	(6) Amount outlay (budget) project or programs wise (in Rs.)	(7) Amount spent on the projects or programs (in Rs.)	(8) Expenditure on Administrative overheads (in Rs.)	(9) Mode of Amount spent
1								
2	(Insert more Rows)							
	Total							

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
13. a. Name your company's policy/policies that cover each principle and its core elements of the NGRBCs. <i>(Text Box for Name)</i>									
b. Has the policy been approved by the Board? (Yes/No) <i>(Radio Button)</i>									
c. Web Link of the Policies <i>(Text Box)</i>									
14. Do the enlisted policies extend to your value chain partners? (Yes/No) <i>(Radio Button)</i>									
15. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your company and mapped to each principle <i>(Text Box for Name)</i>									
16. Details of Review of NGRBCs by the Company:									
Subject for Review	Review undertaken by		Frequency (Annually/ Half yearly/ Quarterly) <i>(Drop Down List)</i>						
Performance against above policies and follow up action	Board Committee								
	Any other Committee or CEO								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board Committee								
	Any other Committee or CEO								
Stakeholder Engagement									
17. Describe the process of identifying key stakeholder groups of the company <i>(Text Box)</i>									
18. What are the channels through which stakeholders can access information about the company on issues relevant to them?	(Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) <i>(Drop Down List)</i>								

	List). In case of any other medium please specify. (Text Box)
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19. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The company does not consider the Principles material to its business (Yes/No) (Radio Button)									
The company is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) (Radio Button)									
The company does not have the financial or/human and technical resources available for the task (Yes/No) (Radio Button)									
It is planned to be done in the next financial year (Yes/No) (Radio Button)									
Any other reason (please specify) (Text Box)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping businesses 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 level is expected from every business that has adopted these Guidelines, the leadership level is expected of businesses 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 in a manner that is Ethical, Transparent and Accountable.

Essential Indicators						
1. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings with regulators/ law enforcement agencies imposed on your company by regulatory/ judicial institutions in the financial year.						
Monetary						
	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List) as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	Case Name (Text Box)	CNR No. (Text Box)	Brief of the Judgement/Award (Text Box)	Has an appeal been preferred? (Yes/No) (Radio Button)
Penalty/Punishment Fine						
Award						
Compounding fee						

Non-Monetary					
	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	CNR No. (Text Box)	Brief of Judgement	Has an appeal been preferred? (Yes/No) (Radio Button)
Imprisonment					
Punishment					

2. Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned.

Case Name (Populate from Q.3 above)	NGRBC Principle (Drop Down List)	Adjudicating Authority (Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)	CNR No. (Text Box)	Details (Text Box)
(Insert more rows)				

3. Number of complaints / cases of bribery/corruption received/ registered in the financial year.

	Current Financial Year	Previous Financial Year
Number of complaints / cases of bribery, corruption registered with law enforcement agencies against the company or lodged with the Company internally		<i>(Pre-fill from previous financial year)</i>

4. Details of disclosure of interest involving members of Board:

(a)

	Current Financial Year	Previous Financial Year
Number of instances of disclosure of interest by the Directors		<i>(Pre-fill from previous financial year)</i>

(b)

	Current Financial Year	Previous Financial Year
Number of complaints received in relation to issues of Conflict of Interest of the Directors		<i>(Pre-fill from previous financial year)</i>

Leadership Indicators

6. Have full details of non-disputed fines/penalties imposed on your company by regulatory and judicial bodies in the financial year been made available in public domain. Provide web links/ details of places where such reports are available. *(Text Box)*
7. Provide details of such instances (up to 3) where corrective actions have been taken on the above punishment/fines/penalties imposed. *(Text Box)*
8. Provide details of such instances (up to 3) where corrective measures were taken on the complaints / cases of corruption and conflicts of interest. *(Text Box)*

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

Essential Indicators					
7. Has the company conducted Life Cycle Assessments (LCA) for any or all of its top 3 brands/ products manufactured?					
NIC Code*	Product /Service	% of total Turnover contributed	Life Cycle Assessment conducted in the Current Financial Year (Yes/No) (Radio Button)	Whether conducted by independent external agency (Yes/No) (Radio Button)	Results communicated in public domain (Yes/No) (Radio Button)
(Pre-fill from Section A: Q14.)					
8. List 3 of your products or services whose design has incorporated social or environmental concerns and/or risks and briefly describe the actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in the LCA or any other means.					
Product / Service			Action Taken		
9. 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 company, respectively.					
		Current Financial Year	Previous Financial Year (Pre-fill from previous financial year)		
R&D					
Capex					
10. Describe the processes in place to safely collect, reuse, recycle and dispose after sale and at the end of life of your products, separately for (a) Plastics (including packaging) (Text Box) (b) E-waste and (Text Box) (c) other waste (Text Box)					
Leadership Indicators					
1. Percentage of input material (by value of all inputs) to total inputs sourced from suppliers: (% input)					

	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Adhering to national and international codes/certifications/labels/ standards (refer Q 4, Section B)		
Adhering to internal standards/guidelines		
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighbouring districts		

2. Describe the improvements in environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies. *(Text Box)*

3. Percentage of recycled or reused input material to total raw material (by value) used in production:

Current Financial Year	Previous Financial Year

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 (including differently abled):											
Category	Total (Pre-fill from Section A: Q17 of current financial year.)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
b. Details of welfare measures for differently abled employees:											
Category	Total (Pre-fill from Section A: Q17 of current financial year.)	% of differently abled employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

c. Details of welfare measures for workmen (including differently abled):

Category	% of workmen covered by										
	Total (Pre-fill from Section A: Q17 of current financial year.)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

d. Details of welfare measures for differently abled workmen:

Category	% of differently abled workmen covered by										
	Total (Pre-fill from Section A: Q17 of current financial year.)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)	No.	% (Auto Calculate)
I. Permanent											
a. Male											
b. Female											
c. Other											
d. Total											
II. Other than Permanent											
a. Male											
b. Female											
c. Other											
d. Total											

2. Details of statutory dues (PF, Gratuity, ESI) deducted and deposited with the authorities approved by government, for Current FY and Previous Financial Year.

Statutory Dues	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	No. of employees and workmen eligible for deduction	Deducted as prescribed	Deposited	No. of employees and workmen eligible for deduction	Deducted as prescribed	Deposited
PF						
Gratuity						
ESI						

3. Is there a mechanism available to receive and redress grievances for the following categories of employees and workmen? If yes, please name the mechanism.

	Yes/No <i>(Radio Button)</i> <i>(If Yes, then populate Text Box for Name of mechanism)</i>
Permanent Workmen	
Other than Permanent Workmen	
Permanent Employees	
Other than Permanent Employees	

4. Number of Complaints made by employees and workmen:

	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment						
Working Conditions						
Health & Safety						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other <i>(Text Box)</i>						

5. Percentage of membership of employees and workmen in association(s) or Unions recognised by the Board:

Category	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
	Total <i>(Pre-fill from Section A: Q17 of current financial year.)</i>	No.	% <i>(Auto Calculate)</i>	Total	No.	% <i>(Auto Calculate)</i>
Employees						
Permanent						
Other than permanent						
Total						
Workmen						
Permanent						
Other than permanent						
Total						

6. Details of safety related incidents during the current Financial Year

Safety Incident/Number	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Lost Time Injury Frequency Rate (LTIFR) (per one million-man hours worked)		
Accidents at the workplace		
Fatalities caused		
Permanent Disability caused		
Temporary disability caused		

Leadership Indicators

1. a. Details of training to employees and workmen (% to total no. of employees/workmen in the category):

Category	Current Financial Year				Previous Financial Year <i>(Pre-fill from previous financial year)</i>			
	Total <i>(Pre-fill from Section A: Q17 of current financial year.)</i>	On Health and safety measures		On Skill upgradation	Total	On Health and safety measures		On Skill upgradation
		No.	% <i>(Auto Calculate)</i>	No. % <i>(Auto Calculate)</i>		No.	% <i>(Auto Calculate)</i>	No. % <i>(Auto Calculate)</i>
Employees								
Male								
Female								
Other								

Total										
Workmen										
Male										
Female										
Other										
Total										

b. Details of training imparted to the differently abled employees and workmen (% to total no. of differently abled employees/workmen in the category):

Category	Current Financial Year					Previous Financial Year <i>(Pre-fill from previous financial year)</i>				
	Total <i>(Pre-fill from Section A: Q17 of current financial year.)</i>	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
		No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>		No.	% <i>(Auto Calculate)</i>	No.	% <i>(Auto Calculate)</i>
Differently abled Employees										
Male										
Female										
Other										
Total										
Differently abled Workmen										
Male										
Female										
Other										
Total										

2. Provide the corrective actions taken for children/adolescents identified as employed in your establishments and value chain. **(Text Box)**

3. Provide the corrective actions taken for forced/involuntary labour identified in your establishments and value chain. **(Text Box)**

4. Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases. **(Text Box)**

5. Provide the corrective actions taken on the outcomes of health and safety audits of your establishments, including value chain partners. **(Text Box)**

6. Percentage of accident-affected employees/workmen rehabilitated and placed in suitable employment. **(Text Box)**

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

Essential Indicators				
2. List stakeholder groups identified as key for your company as described in Section B, Q. 5, and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No) <i>(Radio Button)</i>	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) <i>(Drop Down List)</i> , Other <i>(Text Box)</i>	Frequency (Annually/ Half yearly/ Quarterly) <i>(Drop Down List)</i>	Whether environment and social issues discussed. (Yes/No) <i>(Radio Button)</i>
<i>(Insert more rows)</i>				
Leadership Indicators				
3. Provide details of 3 instances as to how the inputs received from stakeholders were incorporated into policies and activities of the company. <i>(Text Box)</i>				

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

8. a. Details of remuneration/salary/wages (including differently abled):

	Male		Female		Other	
	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages
Board of Directors						
Key Managerial Personnel						
Employees other than BoD and KMP						
Workmen						

b. Details of remuneration/salary/wages of differently abled:

	Male		Female		Other	
	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages	Number	Average remuneration/ salary/ wages
Board of Directors						
Key Managerial Personnel						
Employees other than BoD and KMP						
Workmen						

9. 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)** **(Radio Button)**

10. Describe the internal mechanisms in place to redress grievances related to human rights issues. **(Text Box)**

Leadership Indicators			
1. Stakeholders groups covered by the grievance redressal mechanism for Human Rights issues:			
S. No.	Name of Stakeholder Groups <i>(Populate from Principle 4, Essential Indicator Q1)</i>	Whether Vulnerable or Marginalized (Yes/No) <i>(Radio Button)</i>	Whether covered by grievance redressal mechanisms covered by Human Rights issues (Yes/No) <i>(Radio Button)</i>
Insert more rows			
2. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. <i>(Text Box)</i>			

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

Essential Indicators							
1. Details of energy and water consumption by the company:							
Parameter	SI Unit	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>				
Energy consumed/turnover							
Water consumed/turnover							
% water consumed from recycled & harvested sources							
% water consumed from groundwater sources							
2. Air emissions and liquid discharges per unit of production for the 3 major facilities of the company as reported to regulatory authorities:							
Parameter/Unit (SO _x , NO _x , SPM etc. specified by the MoEFCC, CPCB, SPCBs etc.)	Performance	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
		Plant 1	Plant 2	Plant 3	Plant 1	Plant 2	Plant 3
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
Leadership Indicators							
1. What are the material environmental risks to the business identified and the mitigation measures adopted by the company with regard to the following:							
Environmental component	Risk(s) identified <i>(Text Box)</i>	Mitigation measures adopted <i>(Text Box)</i>					
Land use							
Emissions							
Water							
Energy							
Biodiversity							
Other							

2. Percentage of renewable energy consumed to total energy consumed:

	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
%age of renewable energy consumed to total energy consumed		

3. Provide details of solid waste management relating to the following aspects:

	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
%age of non-biodegradable waste to total waste generated		
%age of recyclable waste to total waste generated		
%age of hazardous waste to total waste generated		

5. Briefly describe the solid waste management practices adopted in your establishments.
(Text Box)

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. <i>(Number Box)</i>		
e. List the top 5 trade and industry chambers/ associations you are a member of/are affiliated to, on the basis of no. of members.		
S. No.	Name of the trade and industry chambers/ associations <i>(To be populated as a Drop Down List from Annexure-A. If 'Other', populate Text Box)</i>	Scope of Entity (State/National) <i>(Drop Down List)</i>
1		
2		
3		
4		
5		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators				
1. Provide the following information on CSR projects undertaken by your company in Describe the mechanisms to receive and redress grievances of the community. <i>(Text Box)</i>				
2. Have the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge been shared equitably?				
S. No.	Intellectual Property based on traditional knowledge <i>(Text Box)</i>	Owned/ Acquired (Yes/No) <i>(Radio Button)</i>	Benefit shared (Yes/No) <i>(Radio Button)</i>	
3. List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY.				
Adjudicating Authority <i>(Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court & Case Type, Case Number & Year; High Court & Bench; District Court & State, District & Court Complex.)</i>	Name of the opposing party <i>(Text Box)</i>	CNR No <i>(Text Box)</i>	Brief of the Judgement/Award <i>(Text Box)</i>	Has an appeal been preferred? (Yes/No) <i>(Radio Button)</i>
Leadership Indicators				
1. Provide the following information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies:				
S. No.	State <i>(Drop Down List)</i>	Aspirational District <i>(Drop Down List)</i>	Amount spent <i>(Number Box)</i>	

2. Details of the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge shared:

S. No.	Intellectual Property based on traditional knowledge (Pre-fill from Principle 8, Essential Indicator Q. 2)	Owned/ Acquired (Yes/No) (Radio Button)	Basis of calculating benefit share (Text Box)

3. Details of corrective actions taken in intellectual property related cases wherein usage of traditional knowledge is involved.

Details of negative social impact identified (Text Box)	Corrective action taken (Text Box)
(Insert more Rows)	

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

Essential Indicators							
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback. <i>(Text Box)</i>							
2. % of products and services (by turnover) of your business carrying information about:							
				%age of products and services carrying information			
Environmental and social parameters relevant to the product							
Safe and responsible usage							
Recycling and safe disposal							
Not Applicable (Yes/No) <i>(Radio Button)</i>							
3. Number of consumer complaints in respect of:							
	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>			
	At the beginning of the year	Received during the year	Pending resolution at end of year	At the beginning of the year	Received during the year	Pending resolution at end of year	
Data privacy							
Advertising							
Delivery of essential services							
Restrictive Trade Practices							
Unfair Trade Practices							
Other <i>(Text Box)</i>							
Leadership Indicators							
7. Channels / platforms where information on products and services of the company can be accessed (provide web link if applicable). <i>(Text Box)</i>							

ANNEXURE- A

Industry Associations			
S. No.	Name	Abbreviation	Sector
1	Textile Association India	TAI	Textiles
2	Federation of All India Textile Manufacturers Association	FAITMA	Textiles
3	Clothing Manufacturers Association of India	CMAI	Apparel/Textiles
4	Bombay Textiles Research Association	BTRA	Textiles
5	Northern India Textile Research Association	NITRA	Textiles
6	Eastern India Garment Manufacturers and Exporters Federation	EIGMEF	Apparel/Textiles
7	Ahmedabad Textile Mills Association	ATMA	Textiles
8	Southern India Mills' Association	SIMA	Textiles
9	Textile Association India- Ahmedabad	TAI- Ahmedabad	Textiles
10	Association of Man-Made Fibre Industry of India	AMFII	Textiles
11	Association of Synthetic Fibre Industry	ASFI	Textiles
12	Synthetic & Art Silk Mills' Research Association	SASMIRA	Textiles
13	Rubber Board		Agriculture
14	Coffee Board		Food & Agriculture
15	Tea Board		Food & Agriculture
16	Spices Board		Food & Agriculture
17	Fertilizer Association of India	FAI	Food & Agriculture
18	Indian Dairy Association	IDA	Food & Agriculture
19	Pest Control Association of India	IPCA	Food & Agriculture
20	Indian Bio Organic Tea Association		Food & Agriculture
21	Jute Manufacturers Development Council	JMDC	Food & Agriculture
22	National Centre for Jute Diversification	NCJD	Food & Agriculture
23	Indian Pesticides Manufacturers & Formulators Association	PMFAI	Food & Agriculture
24	Association of Agricultural Medicine and Rural Health	IAAMRH	Food & Agriculture
25	Indian Agro & Recycled Paper Mills Association	IARPMA	Food & Agriculture
26	Seed Association of India	NSAI	Food & Agriculture
27	Indian Micro Fertilisers Manufacturers' Association of India	IMMA	Food & Agriculture
28	Biodiesel Association of India	BDAI	Food & Agriculture
29	Agriculture and Processed Food Products Export Development Authority	APEDA	Food & Agriculture

30	Coir Board		Food & Agriculture
31	All India Rice Exporters' Association	AIREA	Food & Agriculture
32	South Asian Regional Standards Organisation	SARSO	Electrical/Electronics
33	Manufacturers Association Of Information Technology	MAIT	ICT
34	Electronic Industries Association of India	ELCINA	Electronics
35	India Electronics and Semiconductor Association	IESA	Electronics
36	Consumer Electronics and Appliances Manufacturers Association	CEAMA	Electronics
37	Indian Electrical & Electronics Manufacturers' Association	IEEMA	Electrical/Electronics
38	Indian Cellular Association	ICA	Electronics
39	Smart Card Manufacturers Association		Electronics
40	LED products Manufacturers' Association	LEDMA	Electronics
41	Electric Lamp and Component Manufacturers Association of India	ELCOMA	Electricals
42	Indian Paper Manufacturers Association	IPMA	Forestry
43	Indian Pulp and Paper Technical Association	IPPTA	Forestry
44	The Federation of Corrugated Box Manufacturers of India	FCBM	Forestry
45	Northern India Corrugated Box Manufacturers' Association	NICMA	Forestry
46	Eastern India Corrugated Box Manufacturers' Association	EICMA	Forestry
47	Western India Corrugated Box Manufacturers Association	WICMA	Forestry
48	SOUTH INDIA CORRUGATED BOX MANUFACTURERS' ASSOCIATION	SICMBA	Forestry
49	Indian Plywood Industries Research & Training Institute	IPRTI	Forestry
50	Essential Oil Association of India	EOAI	Forestry
51	ASSOCIATION OF FURNITURE MANUFACTURERS & TRADERS	AFMT	Forestry
52	Forest Research Institute	FRI	Forestry
53	Indian Institute of Packaging	IIP	Forestry
54	The Indian Paint Association	IPA	Paints & Coatings
55	Indian Small Scale Paint Association	ISSPA	Paints & Coatings
56	Indian Paint & Coating Association	IPCA	Paints & Coatings
57	Agriculture & Organic Farming Group India	AOFG	Agriculture
58	National Bank for Agriculture and Rural Development	NABARD	Banking

59	National Commission on Farmers	NCF	Agriculture
60	Indian Farmers Fertiliser Cooperative	IFFCO	Agriculture
61	Industry Data Exchange Association	IDEA	Electrical
62	All India Plastics Manufacturers' Association	AIPMA	Plastics
63	The Indian Centre for Plastics in the Environment	ICPE	Plastics
64	Council for Leather Exports	CLE	Leather
65	Marine Products Export Development Authority	MPEDA	Fishery
66	Organisation of Pharmaceutical Producers of India	OPPI	Pharmaceuticals
67	Society of Indian Automobile Manufacturers	SIAM	Automobile
68	Automotive Component Manufacturers Association	ACMA	Automobile
69	National Association of Software and Services Companies	NASSCOM	Information Technology
70	Construction Industry Development Council	CIDC	
71	Federation of Indian Micro and Small & Medium Enterprises	FISME	MSME
72	Federation of Indian Export Organisations	FIEO	
73	BRICS Chamber of Commerce & Industry	BRICS CCI	Chamber of Commerce
74	Confederation of Indian Textile Industry	CITI	Textiles
75	Okhla Garment & Textile Cluster	OGTC	Textiles
76	Indo-German Chamber of Commerce	IGCC	Chamber of Commerce

Annexure -3B

GUIDANCE NOTE FOR BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT *LITE*

SECTION A: GENERAL DISCLOSURES

VIII. Company Details

Q. No.	Field Name	Instruction/Guidance
1	Corporate Identity Number (CIN) of the Company	Enter the Corporate identity number (CIN) of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
2 to 6	Pre-fill button	These details will be auto-filled once the CIN number is entered
7, 8	Contact Number and Website	Enter a valid Contact Number and Website of the company.
9	Financial year for which reporting is being done	Select the financial year from the Drop-Down List.
10	Whether shares listed on recognized Stock Exchange(s)	Option should be selected as applicable to the company on the financial year end date.
11 & 12	Authorised and Paid-up Share Capital	These details will be auto-filled once the CIN number is entered

IX. Products/services

Q. No.	Field Name	Instruction/Guidance
13	Number of business activities	The details of business activities shall get pre-filled from eForm MGT-7 filed by the Company.
14	Top 3 Products sold by the company by Turnover and brands associated with them	Enter the names of the top 3 products manufactured or services provided by the company and their contribution to the total turnover. Use the National Industrial Classification (NIC) 5-digit code ref: http://mospi.nic.in/classification/national-industrial-classification/alphabetic-index-5digit . Name the brands associated with these products and their contribution to the total turnover for each of the three products/services.

15	Percentage exports by value to total turnover	Enter the % age contribution of exports in the total turnover of the company for the FY.
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X. Operations

Q. No.	Field Name	Instruction/Guidance
16	Location of top 3 plants (in case of manufacturing businesses) and/or operations/offices (in case of non-manufacturing) by contribution to turnover	<p>(c) Select the State and District in the country where the top 3 plants (in case of manufacturing businesses) and/ or areas of operation/offices (in case of non-manufacturing businesses), by turnover, are situated. Provide the turnover from each of these plants as percentage of total turnover. Also enter if these locations fall into any of the vulnerable categories A to D by selectin 'Yes' or 'No'.</p> <p>The categories are defined as under</p> <ul style="list-style-type: none"> • Category A: In or within 50 km of Protected Areas (areas in which human occupation or at least the exploitation of resources is limited such as National Parks, Wild-life Sanctuaries, Conservation Reserves, Community Reserves and Marine Protected Areas. Ref- http://www.wiienviis.nic.in/Database/Protected Area 854.aspx) • Category B: In or within 50 km of Biodiversity Hotspots (According to Conservation International, to qualify as a hotspot a region must meet two strict criteria: it must contain at least 1,500 species of vascular plants (> 0.5% of the world's total) as endemics, and it has to have lost at least 70% of its original habitat. Ref- http://www.bsienviis.nic.in/Database/Biodiversity-Hotspots-in-India 20500.aspx) • Category C: In high water-stressed zones defined as "Over-exploited" or "critical" by the Central Groundwater Board (The ground water resources are assessed in units i.e blocks/ talukas/ mandals/ watersheds. These assessment units are categorized for ground

		<p>water development based on two criteria - a) stage of ground water development, and b) long-term of pre and post monsoon water levels. The long term ground water level trends are computed generally for the period of 10 years. The significant rate of water level decline are taken between 10 to 20 cm per year depending upon the local hydrogeological conditions. There are four categories, namely - 'Safe' areas which have ground water potential for development; 'Semi-critical' areas where cautious groundwater development is recommended; 'Critical' areas; and 'Over-exploited' areas, where there should be intensive monitoring and evaluation and future ground development be linked with water conservation measures. Ref- http://cgwb.gov.in/faq.html)</p> <ul style="list-style-type: none"> • Category D: Within Coastal Regulation Zones (the coastal stretches of the country and the water area up to its territorial water limit, excluding the islands of Andaman and Nicobar and Lakshadweep and the marine areas surrounding these islands, as Coastal Regulation Zones. Ref- http://egazette.nic.in/WriteReadData/2019/195679.pdf) <p>(d) Select the Countries for the top 3 (by turnover) international locations of plants in case of manufacturing businesses and that of operations in case of non-manufacturing or service provider entities from the drop-down list.</p>
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XI. Employees

Q. No.	Field Name	Instruction/Guidance
17	Details at the end of Financial Year	Enter the total number of employees and workmen (including differently abled) in the company. Classify the same on the basis of Permanent, and Other than Permanent. For each category of employees/workmen, enter the number of male,

	<p>female and other category of employees/workmen. The % for each category will be auto calculated.</p> <p>Employee as defined under Sec 2(K) of the Code on Wages, 2019 means, any person (other than an apprentice engaged under the Apprentices Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union. Ref- http://egazette.nic.in/WriteReadData/2019/210356.pdf</p> <p>Workman as defined under Sec 2(s) of Industrial Disputes Act, 1947 means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person—</p> <ul style="list-style-type: none"> (v) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or (vi) who is employed in the police service or as an officer or other employee of a prison; or (vii) who is employed mainly in a managerial or administrative capacity; or (viii) who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem or exercises, either by the nature of the
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		<p>duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.</p> <p>Ref.- https://indiacode.nic.in/bitstream/123456789/2169/1/A1947-14.pdf </p>
18	Participation/ Inclusion/ Representation of women	<p>Enter the total number of persons (including differently abled) comprising the Board of Directors and Key Management Personnel as per the Companies Act, 2013.</p> <p>Also enter the number of females and differently abled females in both the categories. The % will be auto calculated.</p> <p>Board of Directors or Board as defined under Sec 2(10) of the Companies Act 2013, in relation to a company, means the collective body of the directors of the company.</p> <p>Ref- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf </p> <p>Key Management Personnel as defined under Sec 2(51) of the Companies Act 2013, in relation to a company, means—</p> <ul style="list-style-type: none"> (vi) the Chief Executive Officer or the managing director or the manager; (vii) the company secretary; (viii) the whole-time director; (ix) the Chief Financial Officer; and (x) such other officer as may be prescribed <p>Ref- https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf </p>

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

Q. No.	Field Name	Instruction/Guidance
19 (a)	Does the company participate in the Business Responsibility initiatives of the parent company?	Select Yes or No, as the case may be for each company
19 (b)	Do any other entity/entities that the Company does business	<p>Select Yes or No, as the case may be.</p> <p>Also select the percentage of participation such entity/entities from the drop-down list.</p>

	with, participate in the BR initiatives of the Company? If yes, then enter the percentage of such entity/entities.	
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XIII. CSR Details

Q. No.	Field Name	Instruction/Guidance
	Pre-fill from Form AOC-4	If Form AOC-4 has already been filed by the company for the current financial year, click the Pre-fill button. On clicking the button, system shall automatically display the details of items to be filled regarding the CSR project or activity being undertaken by the company and implementing agencies.
20 (a)	Whether CSR is applicable as per section 135	Refer to section 135 of Companies Act, 2013 and Rules made thereunder to identify if provisions related to CSR are applicable for the company. Select Yes or No as the case may be. For companies where the CSR provisions are not mandatory, filling details in this section is optional.
	Turnover and net worth	Enter the turnover and net worth of the company in rupees.
20 (b)	Net profits for last three financial years	Enter the details with respect to three immediately preceding financial years viz.: 1. Financial year ended 2. Profit before tax (in Rupees) 3. Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees) Financial year should be entered in descending order starting with the immediate preceding financial year. For e.g. 2015, 2014, 2013... so on Adjusted net profit mentioned above would be considered for calculating the

		average net profit as specified in explanation of sub-section (5) of the section 135.
21	Average net profit of the company for last three financial years	<p>Average net profit (as defined in explanation to sub-section (5) section 135 of the Act) of the company during the three immediately preceding financial years will be auto-calculated based on amounts entered in field 'Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees)'.</p> <p>Amount can be entered manually if CSR is not applicable however make sure that the same is in Rupee figures.</p>
22	Prescribed CSR Expenditure	<p>Two per cent of the amount as in item 21 will be auto calculated.</p> <p>In case of average loss during the last three financial years, prescribed CSR expenditure can be manually entered (if any). Enter value in Rupee figures only.</p>
23	Details of amount spent	<p>(d) Enter the total amount spent on CSR for the financial year in Rupees.</p> <p>(e) Enter the total amount spent on CSR for the financial year, within the local limits of company. Enter value in Rupees.</p> <p>(f) Enter the details of amount spent for CSR in tabular format given.</p> <p>First mention the 'Number of CSR activities'</p> <p>If the number is more than 20, fill the first 19 rows and provide consolidated details in 20th row. In case the number of programmes/projects/activities are more than 20, attach the details of</p>

		remaining projects/programmes in an excel sheet under attachment section 'Details of remaining CSR activities'.
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
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1	(d) Name the policy/policies that cover each principle and its core elements of the NGRBC	For each Principle, name the policy or policies that cover its Core Elements, independent of whether a policy covers one or more principles. If more than one policy covers a Principle, name all of them in the appropriate columns
	(e) Has the policy being approved by the Board?	Select Yes or No, as the case may be, for each principle.
	(f) Weblinks of policies	Provide the link of the document containing the Policy placed in the public domain.
2	Do the enlisted policies extend to your value chain partners?	Select Yes or No, as the case may be, for each principle.
3	Name of the national and international codes/certifications/labels/standards adopted by your company and mapped to each principle	Under each principle, enter which national and international code, certification, label or standard which have been adopted by the company covering the provisions of that Principle.
Governance, leadership and oversight		
4	Details of Review of NGRBCs by the Company: (c) Performance against above policies and follow up action (d) compliance with statutory requirements of relevance to the principles and rectify any non-compliances	Select the frequency of review by each reviewing entity from the drop-down menu: <ul style="list-style-type: none"> • Quarterly • Half-yearly • Annually
Stakeholder Engagement		
5	Process for identification of key stakeholders	In about 50 words, enter the criteria used and steps undertaken to identify stakeholders. If details are available in the website, please provide the weblink.
6	Channels of Communication & Accessing Information	Select the Tick boxes the applicable options. (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website). In case of any other medium please specify.
7	If answer to question (1) above is "No" i.e. not all Principles are	Select Yes or No, as the case may be for each principle

	covered by a policy, reasons to be stated	
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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of fines and penalties imposed, imprisonment and punishment awarded; appeals/ revisions filed	Stating the relevant NGRBC Principle, enter the details of Adjudicating Authority, the case number and brief of the Judgment or Award under which such fines and penalties have been imposed or imprisonment and punishment have been awarded. Select Yes or No, as the case may be if an appeal been preferred.
2	Details of the Appeal/ Revision preferred in cases where fines/ penalties have been impugned.	In cases where fines/ penalties have been impugned, details of the Appeal/ Revision preferred be given as regards each principle of NGBRC.
3	Number of complaints / cases of bribery/corruption registered with law enforcement agencies against the business	<p>Enter the number of complaints / cases of bribery/corruption registered in the current financial year against the company/employee(s) of the company with law enforcement agencies or lodged with the Company internally.</p> <p>As per Sec 2(d) of Prevention of Corruption Act 1988, Undue Advantage means any gratification whatever, other than legal remuneration. Explanation: For the purposes of this clause the word "gratification" is not limited to pecuniary gratifications or to gratifications estimable in money;</p> <p>(b) the expression "legal remuneration" is not restricted to remuneration paid to a public servant, but includes all remuneration which he is permitted by the Government or the organisation, which he serves, to receive</p> <p>Ref- https://indiacode.nic.in/bitstream/123456789/9317/1/corruptiona1988-49.pdf </p>

4	Details of disclosure of interest involving members of Board:	<p>(c) Enter the number of instances of disclosure of interest made by the directors as per section 184 of the Companies Act, 2013 in the current financial year.</p> <p>(d) Enter the number of complaints involving conflict of interest pertaining to Board members, received in the current financial year.</p>
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Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Have full details of non-disputed fines/penalties imposed on your business by regulatory and judicial bodies in the year been made available in public domain	<p>Disclose whether or not non-disputed fines/penalties imposed on business by regulatory and judicial institutions have been placed in public domain or not. Also provide the channels for such communication e.g. website, annual report, newspaper advertisements, etc.</p> <p>Provide the web links to access such information online.</p>
2	Provide details of such instances (up to 3) where corrective actions have been taken on the above fines/penalties imposed	Companies are required to narrate up to three instances involving punishment/fines/penalties imposed wherein corrective actions have been taken.
3	Provide details of such instances (up to 3) where corrective actions were taken on the complaints / cases of corruption and conflicts of interest.	Companies are required to narrate up to three instances where corrective actions have been taken on the complaints / cases of corruption and conflicts of interest to prevent recurrence of such instances in future.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Has the company conducted Life Cycle Assessment (LCA) for any or all of its top 3 products manufactured	<p>The NIC Code of the top 3 Products manufactured or services provided by the company on the basis of their share in the turnover will be pre-filled from Question 14 of Section A.</p> <p>Select Yes or No, as the case may be, whether:</p> <ul style="list-style-type: none"> (d) the LCAs have been conducted in the current financial year. (e) the said assessment has been conducted by an independent external agency. (f) Results have been communicated in public domain.
2	List 3 of your products or services whose design has incorporated social or environmental concerns and/or risks and briefly describe the actions taken to mitigate the adverse environmental and social impacts in production and disposal as identified in the LCA or any other means	Describe the social /environmental risks or concerns identified through the LCA for the product/ Service. Whom did they pose a risk to? What measures have been taken to address them and what are the outcomes?
3	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 investments made by the company.	Enter the percentage of R&D and capex investments made by the company in specific technologies to improve the impact of its product and processes on environment and society to total R&D investment and total capex investment, respectively made by the company in the current financial year.
4	Describe the processes in place to safely collect, reuse,	Mention the process(es) that the company follows to safely collect, reuse, recycle and dispose its products at the end of their useful life

	<p>recycle and dispose your products at the end of life</p> <p>to minimise impact on the environment, separately for</p> <ul style="list-style-type: none"> (d) plastics (including packaging), (e) E-waste and (f) other waste <p>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastics means material which contains as an essential ingredient a high polymer such as polyethylene terephthalate, high density polyethylene, Vinyl, low density polyethylene, polypropylene, polystyrene resins, multi-materials like acrylonitrile butadiene styrene, polyphenylene oxide, polycarbonate, Polybutylene terephthalate</p> <p>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastic Waste means any plastic discarded after use or after their intended use is over.</p> <p>Ref- http://www.mppcb.nic.in/proc/Plastic%20Waste%20Management%20Rules,%202016%20English.pdf</p> <p>As per Rule 3(1)(r) of E-waste (Management) Rules, 2016, E-Waste means electrical and electronic equipment, whole or in part discarded as waste by the consumer or bulk consumer as well as rejects from manufacturing, refurbishment and repair processes.</p> <p>Ref-http://greene.gov.in/wp-content/uploads/2018/01/EWM-Rules-2016-english-23.03.2016.pdf</p>
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Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Percentage of input material (by value of all inputs) to total inputs sourced from suppliers	Enter the percentage of input material (by value) sourced to total material sourced by the company (by value) during the current financial year from:

		<p>(e) suppliers adhering to internal or external sustainability standards / codes / policies of the company.</p> <p>(f) Adhering to internal standards/guidelines</p> <p>(g) MSMEs and small producers within the district and neighbouring districts</p>
2	Describe the improvements in environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies	<p>Mention the improvements witnessed in the environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies.</p> <p>The company may provide data on per unit consumption of energy, water and raw material before and after the R&D intervention. If the improvement is in the use of the product also (e.g. detergent or fridge), this data also may be provided.</p>
3	Percentage of recycled or reused input material to total raw material used in production	Enter the percentage of raw material (recycled or reused) used in production to total raw material used by the company during the current financial year.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of employees and workmen covered by employee welfare measures	<p>(c) and (c) Enter the number of employees/workmen, including differently abled employees/workmen, covered by welfare measures such as Health insurance, Accident insurance, Maternity and Paternity benefits, Day Care facilities. The % will be auto calculated.</p> <p>For each category of employees/workmen, enter the number of male, female and other category of employees/workmen. The % will be auto calculated.</p> <p>(d) and (d) Enter the number of differently abled employees/workmen covered by welfare measures such as Health insurance, Accident insurance, Maternity and Paternity benefits, Day Care facilities. The % will be auto calculated.</p> <p>For each category of differently abled employees/workmen, enter the number of male, female and other category of employees/workmen. The % will be auto calculated.</p> <p>Maternity benefits As per sec 2 (h) of Maternity Benefit Act, 1961, Maternity Benefit means the payment referred to in sub-section (1) of section 5. Sec 5 (1): Subject to the provisions of this Act, every woman shall be entitled to, and her employer shall be liable for, the payment of maternity benefit at the rate of the average daily wage for the period of her actual absence immediately preceding and including the day of her delivery and for the six weeks immediately following that day. Explanation: For the purpose of this sub-section, the average daily wage means the average of the</p>

		<p>woman's wages payable to her for the days on which she has worked during the period of three calendar months immediately preceding the date from which she absents herself on account of maternity, or one rupee a day, whichever is higher</p> <p>Ref- https://labour.gov.in/sites/default/files/TheMaternityBenefitAct1961.pdf </p>
2	Details of statutory dues deducted and deposited with the authorities approved by government	Enter the details of statutory dues (PF, Gratuity, ESI) deducted and deposited with the authorities approved by government for the current financial year.
3	Is there a mechanism available to receive and redress grievances for each category of employees and workmen	<p>Select Yes or No as the case may be. Accordingly, Text Boxes will appear.</p> <p>Mention the grievance redressal mechanism available with the company to receive and redress grievances of each of the above segment of employees.</p>
4	Number of complaints made by employees and workmen	<p>Mention the number of complaints of sexual harassment, Working Conditions, Occupational Health, Discrimination at workplace, Child Labour and other complaints received during the year and Forced Labour/Involuntary Labour at the beginning of the year, received during the year and pending resolution at the end of the year for all the employees and workmen.</p> <p>Any complaint received from employees or workmen but not falling in any of the above categories may be mentioned under 'Others'</p> <p>Sexual Harassment under Sec 2(n) of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely:</p> <ul style="list-style-type: none"> vi. physical contact and advances vii. a demand or request for sexual favours viii. making sexually coloured remarks ix. showing pornography

		<p>x. any other unwelcome physical, verbal or non-verbal conduct of sexual nature</p> <p>Ref- http://legislative.gov.in/sites/default/files/A2013-14.pdf</p> <p>Health and Working Conditions Sec 23 of the Occupational Safety, Health and Working Conditions Code Bill, 2019 states that (1) The employer shall be responsible to maintain in his establishment such health and working conditions for the employees as may be prescribed by the Central Government. (2) Without prejudice to the generality of the power conferred under sub-section (1), the Central Government may prescribe for providing all or any of the following matters in the establishment or class of establishments, namely:</p> <ul style="list-style-type: none"> xi. cleanliness and hygiene xii. ventilation, temperature and humidity xiii. environment free from dust, noxious gas, fumes and other impurities xiv. adequate standard of humidification, artificially increasing the humidity of the air, ventilation and cooling of the air in work rooms xv. potable drinking water xvi. adequate standards to prevent overcrowding and to provide sufficient space to employees or persons, as the case may be, employed therein xvii. adequate lighting xviii. sufficient arrangement for latrine and urinal accommodation to male, female and transgender separately for employees maintaining hygiene therein xix. effective arrangements for treatment of wastes and effluents; and xx. any other arrangement which the Central Government considers appropriate.
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5	Percentage of membership in association(s) or Unions recognised by the Board of permanent employees who are members of the employee association(s) recognised by the management	Enter the no. of employees and workmen (both permanent and other than permanent) who are member of association(s) or Unions recognised by the Board of the company, as a % of the total number of employees / workmen, respectively.
6	Details of safety related incidents	Enter the Lost Time Injury Frequency Rate (LTIFR) during the current financial year. If the same is not available, provide the data pertaining to Accidents at the workplace, Fatalities, Permanent Disability and Temporary disability caused during the current financial year.
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of Training imparted to the employees and workmen	<p>(c) Under each category of employee/workmen, enter the total no. of employees who were given training on health and safety measures and skill upgradation during the current financial year.</p> <p>Under each category of differently abled employee (employee/ workmen, enter the total no. of employees who were given training on</p>

		health and safety measures and skill upgradation during the current financial year.
2	Provide the corrective actions taken for children/adolescents identified as employed in your establishments / value chain	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
3	Provide the corrective actions taken for forced/involuntary labour identified in your establishments / value chain	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
4	Provide the actions taken to prevent adverse consequences to the complainant in discrimination and harassment cases	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
5	Provide the corrective actions taken on the outcomes of health and safety audits of your establishments, including value chain partners	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.
6	% of accident-affected persons rehabilitated and placed in suitable employment	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	List stakeholder groups identified as key for your business and frequency of engagement with each stakeholder group.	Select the key stakeholder groups (e.g. employees, communities etc.) identified by the business. Select Yes or No, as the case maybe as to whether each such identified stakeholder belongs to Vulnerable and Marginalised Group. If yes, enter the group they belong to. Select the channel of communication and the frequency of engagement with them. Select Yes or No, as the case may be as to whether environment and social issues are discussed with each such stakeholder.
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Provide details of instances as to how the inputs received from stakeholders are incorporated.	Mention at least 3 instances where inputs received from stakeholders are incorporated by the company.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of remuneration/ salary/ wages	<p>(c) Enter the number and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others (including differently abled).</p> <p>(d) Enter separately the number of differently abled personnel and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others.</p> <p>Remuneration As per sec 2(78) of Companies Act 2013, Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961 (43 of 1961) Ref- http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</p> <p>Salary As per Income Tax Act, 1961, Salary includes:</p> <ul style="list-style-type: none"> viii. wages ix. any annuity or pension x. any gratuity xi. any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages xii. any advance of salary xiii. the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax

		<p>under Rule 6 of Part `A' of the Fourth Schedule; and</p> <p>xiv. the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of Rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof</p> <p>Ref- https://www.incometaxindia.gov.in/Acts/Income = tax%20Act,%201961/1968/102120000002035669.htm</p> <p>Wages</p> <p>As per Sec 2(y) of Code on Wages, 2019, Wages means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes:</p> <ul style="list-style-type: none"> iv. basic pay v. dearness allowance vi. retaining allowance, if any, <p>but does not include</p> <ul style="list-style-type: none"> l. any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment m. the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government
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		<p>n. any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon</p> <p>o. any conveyance allowance or the value of any travelling concession</p> <p>p. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment</p> <p>q. house rent allowance</p> <p>r. remuneration payable under any award or settlement between the parties or order of a court or Tribunal</p> <p>s. any overtime allowances</p> <p>t. any commission payable to the employee</p> <p>u. any gratuity payable on the termination of employment</p> <p>v. any retrenchment compensation or other retirement benefit payable to the employee or any ex gratia payment made to him on the termination of employment</p> <p>Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of the all remuneration calculated under this clause, the amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause</p> <p>Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.</p> <p>Explanation: Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages</p>
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		payable to him, shall be deemed to form part of the wages of such employee Ref- https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf
2	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	Select Yes or No as the case may be
3	Describe the internal mechanisms to address and redress grievances related to human rights issues	Briefly describe the mechanisms in place to address and redress grievances related to human rights issues in about 100 words. If details are available in the website, please also provide a weblink.

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Stakeholders groups governed by the grievance redressal mechanism for Human Rights issues	The list of stakeholders will be collated from Question No. 1 of Principle 4. Select Yes or No as the case may be as to whether each group has been covered by grievance redressal mechanism. Enter whether these groups have been covered by awareness programmes.
2	Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.	Provide details about the changes made in the business processes of the company in response to addressing the human rights complaints/grievances.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of Energy and water consumed by the company	<p>(e) Aligned with India's Nationally Determined Contributions (NDCs), under the Paris Agreement, 2016, this provide details of energy and water consumption by the Company in its operations. It is the total net quantity of energy consumed by the operations of the business divided by its total turnover. It excludes consumption in the value chain and during product use.</p> <p>(f) Total quantity of water consumed by the operations of the business divided by its total turnover. It excludes consumption in the value chain and during product use.</p> <p>(g) Percentage of water consumed from recycled and harvested sources to total water consumed.</p> <p>(h) Percentage of water consumed from groundwater sources to total water consumed.</p>
2	Air emissions and liquid discharges for the 3 major Facilities as reported to the regulatory authorities	<p>For each of the 3 major facilities the following data is required to be provided for the current financial year:</p> <ul style="list-style-type: none"> • Permissible limit for emissions under relevant law • Actual Measured value of such emissions and discharges
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	What are the material environmental risks identified and the mitigation measures adopted by the business	Enter the details of material environmental risks identified either as a result of the EIA conducted by the company or any other analysis, pertaining to Land use, Emissions, Water (including marine life), Energy (including electricity) and Biodiversity or any other aspect impacting the environment

		(c) Also provide the details of mitigation measures adopted for the risks so identified.
2	Percentage of renewable energy consumed to total energy consumed	Compute and enter the percentage of renewable energy consumed to total energy consumed during the current financial year.
3	Details of solid waste management	<p>(d) Compute and enter the percentage of non-biodegradable waste to total waste generated during the current financial year.</p> <p>(e) Compute and enter the percentage of recyclable waste to total waste generated during the current financial year.</p> <p>(f) Compute and enter the percentage of hazardous waste to total waste generated during the current financial year.</p>
4	Briefly describe the solid waste management practices in your workplaces	Briefly outline the steps undertaken for solid waste management. If details are available in the website, please also provide a weblink. (in about 100 words)

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of the trade and industry chambers/ associations you are a member of or are affiliated to	<p>(c) Mention the number of affiliations with trade and industry chambers/ associations on the basis of no. of members.</p> <p>(d) Select the names of such trade and industry chambers/ associations. If any other, Specify in the Text Box.</p> <p>Also select the scope of the trade association, industry chamber, etc. as to whether it is state level or national level.</p>

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Describe the mechanisms to receive grievances of the local community	Describe the mechanism in about 50 words
2	Brief information on the various intellectual properties owned or acquired by your business based on traditional knowledge where the benefits derived therefrom are shared equitably	<p>Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, Select Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such and IPRs are shared on the lines of Access to Biological Resources and Associated Knowledge and Benefits Sharing Regulations, 2014.</p> <p>Intellectual Properties</p> <p>Intellectual property refers to creations of the mind: inventions; literary and artistic works; and symbols, names and images used in commerce. Intellectual property is divided into two categories:</p> <ul style="list-style-type: none"> iii. Industrial Property includes patents for inventions, trademarks, industrial designs and geographical indications. iv. Copyright covers literary works (such as novels, poems and plays), films, music, artistic works (e.g., drawings, paintings, photographs and sculptures) and architectural design. Rights related to copyright include those of performing artists in their performances, producers of phonograms in their recordings, and broadcasters in their radio and television programs.

		<p>Ref: https://www.wipo.int/edocs/pubdocs/en/intproperty/450/wipo_pub_450.pdf</p> <p>Traditional Knowledge</p> <p>Traditional knowledge in a general sense embraces the content of knowledge itself as well as <u>traditional cultural expressions</u>, including distinctive signs and symbols associated with TK.</p> <p>Traditional knowledge in the narrow sense refers to knowledge as such, in particular the knowledge resulting from intellectual activity in a traditional context, and includes know-how, practices, skills, and innovations.</p> <p>Ref- https://www.wipo.int/tk/en/tk/</p>
3	List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY	<p>In case of such orders, enter the name of the Adjudicating Authority, name of the opposing party wherein the company is involved in case pertaining to intellectual property rights dispute along with the Case No. of such case.</p> <p>Mention the brief of the Judgment or Award of such case.</p> <p>Also Select Yes or No as the case may be as to whether an appeal has been preferred.</p>
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	CSR projects undertaken by your company in designated aspirational districts as identified by government bodies	Select the aspirational districts from the dropdown menu and their states where the CSR activities were undertaken and the amount spent.
2	Details of the benefits derived of the various intellectual properties	The list of IPR will be pre-filled from E5. Briefly outline the basis for calculating the

	owned or acquired by your company based on traditional knowledge shared	benefits shared by the company with the "owners" of such traditional knowledge.
3	Details of corrective actions taken in intellectual property related cases wherein usage of traditional knowledge is involved.	Enter the details of the corrective action taken by the company against each such order.

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






Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Describe the mechanisms in place to receive and respond to consumer feedback	In about 100 words, outline the mechanism put in place by the company to receive and respond to consumer feedback. If more details are available on the website of the Company, please provide the weblink.
2	% of goods and services of your business carrying information relevant to consumers	<p>Enter the %age of goods and services by turnover carrying information regarding:</p> <ul style="list-style-type: none"> • Environmental and social parameters relevant to the product such as energy used, water consumed, number of people involved in its production etc. • Safe and responsible usage • Recycling and safe disposal of the product after use <p>Please note that if the question is not relevant to your product/service, please enter "Not applicable".</p>
3	Number of consumer complaints	<p>Enter the number of consumer complaints received and number of consumer complaints pending resolution at close of year for both, the current financial year with respect to:</p> <p>(vi) Data Privacy</p> <p>(vii) Advertising</p> <p>(viii) Delivery of essential services</p> <p>(ix) Restrictive Trade Practices under Competition Act, 2002</p> <p>(x) Unfair Trade Practices under Consumer Protection Act, 1986</p> <p>Restrictive Trade Practices Sec 3 of Competition Act, 2002, states that No enterprise or association of enterprises or person or association of persons shall enter into any agreement in respect of production,</p>



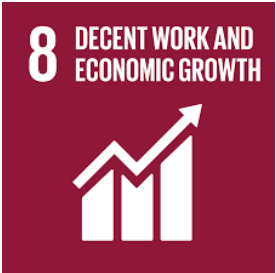

		<p>supply, distribution, storage, acquisition or control of goods or provision of services, which causes or is likely to cause an appreciable adverse effect on competition within India.</p> <p>Sec 4 of Competition Act, 2002, states that No enterprise or group shall abuse its dominant position</p> <p>Sec 6 of Competition Act, 2002, states that No person or enterprise shall enter into a combination which causes or is likely to cause an appreciable adverse effect on competition within the relevant market in India and such a combination shall be void.</p> <p>Ref- https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf</p> <p>Unfair Trade Practices</p> <p>Sec 2 (1) (r) of Consumer Protection Act 1996, Unfair trade practice means a trade practice which, for the purpose of promoting the sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practices.</p> <p>Ref- http://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html</p>
Leadership Indicators		
1	Channels / platforms where information on goods and services of the business can be accessed.	In 100 words, describe the Channels / platforms where information on goods and services of the business can be accessed. For Example, websites of the company, Mobile Apps, Help Desks, Call Centres, etc.




		Also provide the link of the document containing such information as available in the public domain.
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Annexure -4



A DETAILED ANALYSIS OF THE NGRBC-SDG LINKAGE

	<p>SDG 1 of No Poverty has a target of creating pro-poor and gender sensitive development strategies to support accelerated investment in poverty eradication actions. This is reflected in Principle 3, 4 and 8.</p>
	<p>SDG 2 of Zero Hunger has the ambition to end hunger by achieving food security, improving nutrition and promoting sustainable agriculture. SDG 2 is echoed in Principles 2, 6, 7, 8 and 9.</p>
	<p>SDG 3 of Good Health and Well-being aims to substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution, and contamination. This is mirrored in Principles 3, 6 and 8 of the NGRBCs.</p>
	<p>SDG 4 of Quality Education aims to substantially increase the skilled workforce for employment and entrepreneurship. The goal further ensures access to quality early childhood development and care. These objectives are echoed in Principles 3, 8 and 9.</p>
	<p>SDG 5 of Gender Equality aims to end all forms of discrimination against all women. It further recognizes the importance of social protection policies, equal opportunities for women at all levels of decision-making and enhancing the use of enabling technologies to promote women empowerment. These are reflected in Principles 3, 4, 5 and 8.</p>

	<p>SDG 6 of Clean Water and Sanitation aims to achieve access to adequate and equitable sanitation and hygiene for all by paying special attention to the needs of women and those in vulnerable situations. It also focusses on improving water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, increasing water use efficiency, implementing integrated water-resource management at all levels, reducing the proportion of untreated waste-water by half and substantially increasing recycling and safe re-use. These objectives are mirrored in Principles 2, 6 and 8.</p>
	<p>SDG 7 of Affordable and Clean Energy aims at doubling the global rate of improvement in energy efficiency. It further aims to substantially increase the share of renewable energy in the energy mix. Additionally, it envisages to upgrade technology for supplying modern and sustainable energy services. These objectives find a place in Principles 2, 6 and 7.</p>
	<p>SDG 8 of Decent Work and Economic Growth encourages improvement of global resource efficiency in consumption and production, and decoupling of economic growth from environmental degradation. This is closely reflected in Principles 2, 3, 5 and 8.</p>
	<p>SDG 9 of Industry, Innovation and Infrastructure strives to develop quality, reliable, sustainable and resilient infrastructure; promote inclusive and sustainable industrialization and significantly raise industry's share of employment and gross domestic product; enhance resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes; enhance scientific research, upgrade the technological</p>

	<p>capabilities, encourage innovation and substantially increase the number and funding of research; significantly increase access to information and communications technology. These targets are manifested in Principles 2, 6 and 7 of the NGRBCs.</p>
	<p>SDG 10 of Reduced Inequalities aims at progressively achieving and sustaining income growth of the bottom 40 percent of the population at a rate higher than the national average. It also aims to promote inclusion of all, reduction of inequalities and adoption of wage and social protection policies irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. In the NGRBC, Principles 2, 6 and 7 reflect these objectives.</p>
	<p>SDG 11 of Sustainable Cities and Communities aims at strengthening efforts to protect and safeguard the world's cultural and natural heritage. It further aims to reduce the number of people affected by disasters, with a focus on protecting the poor and people in vulnerable situations. It also aims to reduce the adverse per capital environmental impact of cities by paying special attention to air quality and other waste management. Principles 3, 4, 7 and 8 mirror these targets.</p>
	<p>SDG 12 of Sustainable Consumption and Production encourages companies to adopt sustainable practices and integrate sustainability information into their reporting cycle. It envisages sustainable management and efficient use of natural resources besides reducing food losses along consumption, production and supply chains. It further targets to achieve environmentally sound management of chemicals and all wastes throughout their life cycle, substantially reduce waste generation through prevention, reduction, recycling and</p>

	reuse. These ambitions are echoed in Principles 2, 6 and 9 of the NGRBCs.
	SDG 13 of Climate Action aims to integrate climate change measures into corporate policies, strategies and planning, along with strengthening resilience and adaptive capacity to climate related hazards and natural disasters. It also focusses on educating and raising the awareness on climate change mitigation, adaptation and impact reduction. Along with these, promotion of mechanisms for raising capacity for effective climate change related planning and management also find a place in this goal. Principles 2, 6, 7 and 8 of NGRBCs reflect these.
	SDG 14 of Life Below Water aims at increasing scientific knowledge, developing research capacity and transferring marine technology in order to improve ocean health and enhance the contribution of marine biodiversity. It also aspires to prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities. It promotes sustainable use of marine resources. These aspirations are reflected in Principles 2, 6, 7, 8 and 9 of the NGRBCs.
	SDG 15 of Life on Land targets to ensure the conservation, restoration and sustainable use of terrestrial and in-land freshwater ecosystems and their services. It promotes the implementation of sustainable forestry management, halt deforestation, restoration of degraded forests and substantially increase afforestation and reforestation. To combat desertification, focus is also given to restoring degraded land and soil. Conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development also find a place here. The goal further aims at

	<p>taking urgent and significant steps to reduce degradation of natural habitats, halt the loss of biodiversity, and protect and prevent the extinction of threatened species. It aims to mobilise and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems. These motives are mirrored in Principles 2, 6, 7, 8 and 9 of the NGRBCs</p>
	<p>SDG 16 of Peace, Justice and Strong Institutions aims to develop effective, accountable and transparent institutions at all levels. It also aims to ensure responsive, inclusive, participatory and representative decision-making at all levels. It ensures reducing all forms of violence and related deaths, ending abuse, exploitation, and trafficking and torture of children. The goal further envisages to promote the rule of law and ensure equal access to justice for all, substantially reduce corruption and bribery in all their forms, ensure public access to information and protect fundamental freedoms, and promote and enforce non-discriminatory policies for sustainable development. NGRBC's Principles 1, 3, 4, 5 and 8 manifest this goal.</p>
	<p>SDG 17 of Partnerships for the Goals encourages and promotes effective public, public-private and civil-society partnerships, building on the experience and resourcing strategies of partnerships. Principles 1, 7 and 8 reflect the ethos of this goal.</p>

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