

SBI Cards and Payment Services Limited

Business Responsibility and Sustainability Policy

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1. Introduction & Scope

1.1. Applicability

SBI Cards and Payment Services Limited hereinafter referred to as (“SBI Card”) or (“Company”) is focused on offering products and services in a responsible manner that is beneficial for its stakeholders and other interest groups and simultaneously taking Company’s social, environmental, governance and economic impact into account. Company acknowledges that to be successful over the long- term we need to create value for our stakeholders and for society at large.

The Sustainability and Business Responsibility Policy is intended to ensure that the Company adopts responsible business practices in line with its social, environmental, governance and economic responsibilities. This Policy is formulated in accordance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and the circular on Business responsibility and sustainability reporting by listed entities dated May 10, 2021 issued by SEBI

1.2. Reference (Regulatory Guidelines & Circulars)

This Policy outlines the approach adopted by SBI Card to align its business practices with respect to the nine principles as defined in the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business published by the Ministry of Corporate Affairs, Government of India, in July 2011 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

1.3 Annual Review

The policy shall be reviewed annually or earlier if business need arises or due to any regulatory/ external changes. Modifications, if any required to be made in this Policy, shall be reviewed by the Company’s Head Open Market and Corporate Sales and recommend to the Sustainability and Business Responsibility Committee for approval. The policy shall be recommended by the committee to the Board for review and approval. For approval of any recommended modifications, due to change in regulation or legislation the changes in the policy shall be deemed to be part of policy until Board approval date. However, it shall be placed before the Board in ensuing Board Meeting for ratification/approval.

2. Objectives

The primary objective of the policy statement is to direct SBI Card’s sustainability strategy and integrate it with its business strategy. The policy also identifies the Company’s social, environmental, governance and economic focus areas and outlines the general principles on which its sustainability initiatives will be designed and implemented.

Company’s aim is to adopt the principles and guidelines on Social, Environmental, Governance and Economic responsibilities promoted by the regulator and to embed them in SBI Card’s activities and products.

SBI Card is committed to:

- a. Ensure compliance with applicable statutory and regulatory guidelines;

- b. Be cognizant of its social, environmental, governance & economic responsibilities while performing business activities in internal and external engagements;
- c. Conduct business ethically;
- d. Establish a working environment that aids in nurturing employees and contributes to their overall professional development while actively promoting a healthy work-life balance;
- e. Identify and mitigate risks and identify opportunities for sustainable growth;
- f. Innovate continuously to develop products and services which enable environmental conservation as well as socio-economic development; and
- g. Make efforts to empower the community through various social initiatives

3. Ownership and Approvals

The owner of the policy is EVP & Head Open Market & Corporate Sales. The policy is effective from the Board approval date.

4. Governance Structure

4.1. Roles and Responsibilities

SBI Card understands the importance of robust governing mechanism for effective policy implementation and therefor, has defined roles and responsibilities as mentioned below:

4.1.1. Board

To review and approve the Business Responsibility and Sustainability Policy of the Company; to Provide the directions for implementation of sustainability plans of the Company.

In terms of the SEBI LODR MD & CEO shall be responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

4.1.1.1. Sustainability & Business Responsibility Committee (SBRC)

To provide oversight and ensure effective implementation of the policy and approve all strategic initiatives under this policy. SBRC's composition is as follows:

shall be chaired by the MD&CEO and comprises of:

- a. MD & CEO - Chairperson
- b. COO - Member
- c. CPO - Member
- d. Head – Open Market and Corporate Sales - Member.

SBRC shall meet once in quarter or earlier to oversee overall performance of environmental social and governance initiatives (ESG) and steer company's sustainability vision in the right direction.

Quorum: Chairperson and any two members

The Sustainability & Business Responsibility Committee (SBRC) shall report to the Corporate Social Responsibility and ESG committee of the Board of Directors on Company's ESG strategy and road map to achieve its goals.

4.1.2. Corporate Social Responsibility and ESG Committee

Responsible for formulation of Business Responsibility and Sustainability Policy, overseeing implementation of the Policy and reporting thereunder.

4.1.3. Senior Management Team

Responsible to implement strategic initiatives approved by SBRC and to ensure keeping social, environmental and Governance objectives are considered in business decisions.

4.1.4. Sustainability Team

Responsible for policy implementation and coordinating with respective functions for implementation of sustainability initiatives. **The core team will be a multi-functional team which will be responsible for** implementation of sustainability initiatives.

In addition, the Sustainability Team is also responsible to prepare a Business Responsibility Report in the prescribed format for each Financial year to be incorporated / included in the Annual Report of the Company. It is hereby clarified that from FY 2022-23 and till further regulatory amendments, if any, the said reporting shall be made in the form of Business Responsibility and Sustainability Report (BRSR) as prescribed by SEBI on ESG parameters Attached herewith as Annexure 3.

Further the sustainability team shall make disclosures and obtain assurance as per the Business Responsibility and Sustainability Report Core for their value chain with effect from and in the manner as may be specified by SEBI from time to time.

4.1.5. Employees

Conduct business activities in conformity with the highest ethical standards as stipulated by the Company in Code of Conduct guidelines.

4.1.6. Grievances Redressal Mechanism

The Company shall have Grievances Redressal Mechanism in place for complaints/grievances on any of the principle under the National Guidelines on Responsible Business Conduct. The Company also has policy for grievances redressal under above said principle and same is also hosted on the website of the Company. The above said mechanism and policy is in line with the SEBI Circular dated May 10, 2021 and shall be effective FY 2021-22.

The Board shall review the performance of social, environmental, governance and economic initiatives/ projects adopted by the Company on a six-monthly basis. Company strives to

reiterate its commitment through 'Sustainability Pledge' with all employees on World Environment Day (05th June) every year.

5. Policy Framework

5.1. Principle & Overview

Risks are inherently present in most of SBI Card business activities. These risks can be related to the Company's reputation, products and services, strategic decisions, market presence, operational activities, environmental and social impact etc. The Company believes that sustainable business practices can act as a robust tool to cohesively manage these risks. Towards this, the Sustainability Policy will support Company's Risk Management framework, identifying measures to mitigate risks arising from an evolving social, environmental and economic landscape.

The Company has adopted the principles mentioned under National Voluntary Guidelines to improve its ability of business to enhance its competitive strengths, improve reputation and manage relations with investors and society at large. We have adopted focus areas to contribute towards objectives as stipulated in the policy objective. Indicative list is as follows:

Environmental Aspects

- a. Establishing modes for Digital Payment platforms and focus on digitization;
- b. Partnering with businesses that have social, environmental objectives aligned to SBI Card.
- c. Reducing Consumption of Paper, Plastic and Water (conserve resources);
- d. Reuse/ Recycle to protect environment by saving critical resources like water, trees, etc.
- e. Adopting Environmental best practices, such as, using LED lights across all the office building, composting waste etc. wherever possible.

Social and Governance Aspects

- a. Promoting Competitive but Ethical and Business Practices;
- b. Ensuring Compliance to Internal and External Guidelines (regulatory framework);
- c. Promoting Human Rights, Encouraging Gender Diversity;
- d. Promoting healthy work-life balance;
- e. Including our external / internal stakeholders in all our social practices.
- f. Ensuring Customer satisfaction and establishing Strong Grievance Redressal Mechanisms;
- g. Promoting a robust Whistle Blower and Vigil Mechanism.

6. Version Control

Date of Review	Version at Start of Review	New Version
1 September 2020	-	V.0
10 June 2021	V.0	V.1

5 July 2022	V.1	V.2
28 July 2023	V.2	V. 2.1

7. Annexures

Annexure 1: Change Log

Page # Ref No # Para No #	Section Heading	Existing Policy	Revised Policy	Rationale
Page # 6 Ref No # 4.1.4	Sustainability Team	Responsible for policy implementation and coordinating with respective..... ...as prescribed by SEBI on ESG parameters Attached herewith as Annexure 3.	Responsible for policy implementation and coordinating with respective.....as prescribed by SEBI on ESG parameters Attached herewith as Annexure 3. Further the sustainability team shall make disclosures and obtain assurance as per the Business Responsibility and Sustainability Report Core for their value chain with effect from and in the manner as may be specified by SEBI from time to time.	Policy revision in compliance with amendment in SEBI (LODR), 2015 dated June 14, 2023 (effective from July 13, 2023)

Annexure 2: Glossary, Definitions & abbreviations

- SEBI: Securities and Exchange Board of India
- SBRC: Sustainability and Business Responsibility Committee
- MD & CEO: Managing Director and Chief Executive Officer
- COO: Chief Operating Officer
- CPO: Chief People Officer
- EVP: Executive Vice President
- INR: Indian Rupee

Annexure 3: BRSR Format (FY 2022-23 onwards)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

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

II. Products/services

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

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

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

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

III. Operations

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

Location	Number of plants	Number of offices	Total
National			
International			

17. Markets served by the entity:

a. Number of locations

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

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

c. A brief on types of customers

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

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

b. Differently abled Employees and workers:

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

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors			
Key Management Personnel			

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY _____ (Turnover rate in current FY)			FY _____ (Turnover rate in previous FY)			FY _____ (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees									
Permanent Workers									

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

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

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

VI. CSR Details

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

VII. Transparency and Disclosures Compliances

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

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

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

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

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

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

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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 NGRBC 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. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
b. Has the policy been approved by the Board? (Yes/No)									
c. Web Link of the Policies, if available									
2. Whether the entity has translated the policy into procedures. (Yes / No)									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)									
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 entity and mapped to each principle.									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.									

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9

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 entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators					
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:					
Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes		
Board of Directors					
Key Managerial Personnel					
Employees other than BoD and KMPs					
Workers					
2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):					
Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement	Amount (In INR)	Brief of the Case	Has an appeal been

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

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

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

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

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

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

	FY _____ (Current Financial Year)	FY _____ (Previous Financial Year)
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	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Leadership Indicators

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

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

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

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

Essential Indicators

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

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

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

Leadership Indicators

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

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

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

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

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

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

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

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

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

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

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

Essential Indicators											
1. a. Details of measures for the well-being of employees:											
Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number(B)	% (B / A)	Number(C)	% (C / A)	Number(D)	% (D / A)	Number(E)	% (E / A)	Number(F)	% (F / A)
Permanent employees											
Male											
Female											
Total											
Other than Permanent employees											
Male											
Female											
Total											
b. Details of measures for the well-being of workers:											
Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number(B)	% (B / A)	Number(C)	% (C / A)	Number(D)	% (D / A)	Number(E)	% (E / A)	Number(F)	% (F / A)
Permanent workers											
Male											
Female											
Total											
Other than Permanent workers											
Male											
Female											
Total											
2. Details of retirement benefits, for Current FY and Previous Financial Year.											
Benefits	FY _____ Current Financial Year			FY _____ Previous Financial Year							
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)					
PF											

Gratuity						
ESI						
Others – please specify						

3. Accessibility of workplaces

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

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

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

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

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

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

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

Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

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

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

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

10. Health and safety management system:

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

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

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

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

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

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

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

14. Assessments for the year:

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

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

Leadership Indicators

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

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

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? **(Yes/ No)**

5. Details on assessment of value chain partners:

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

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

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

Essential Indicators

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

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

Leadership Indicators

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

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY ____				FY ____			
	Current Financial Year				Previous Financial Year			
	Total (A)	No. employees workers covered (B)	of /	% (B / A)	Total (C)	No. employees workers covered (D)	of /	% (D / C)
Employees								
Permanent								
Other than permanent								
Total Employees								
Workers								
Permanent								
Other than permanent								
Total Workers								

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY _____ Current Financial Year					FY _____ Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										
Workers										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										

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

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

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

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

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

	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

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

9. Assessments for the year:

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

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

Leadership Indicators

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

4. Details on assessment of value chain partners:

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

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

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

Essential Indicators

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

Parameter	FY _____ (Current Financial Year)	FY _____ (Previous Financial Year)
Total electricity consumption (A)		
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumption (A+B+C)		
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)		
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

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

Parameter	FY _____ (Current Financial Year)	FY _____ (Previous Financial Year)
Water withdrawal by source (in kilolitres)		

(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

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

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

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

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

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

Parameter	Unit	FY_____ (Current Financial Year)	FY_____ (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>		
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>		
Total Scope 1 and Scope 2 emissions per rupee of turnover			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

8. Provide details related to waste management by the entity, in the following format:

Parameter	FY_____ (Current Financial Year)	FY _____ (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		

Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

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

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

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

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

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

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

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

Leadership Indicators

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

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

Total electricity consumption (D)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)		

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

2. Provide the following details related to water discharged:

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

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

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

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

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

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

- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

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

Parameter	Unit	FY _____ (Current Financial Year)	FY _____ (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

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

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

GUIDANCE NOTE FOR BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

I. GENERAL GUIDANCE

1. **Inter-operability of reporting framework-** Those listed entities which prepare and disclose sustainability reports (as part of annual report) based on internationally accepted reporting frameworks such as GRI, SASB, TCFD, Integrated Reporting, can cross-reference the disclosures made under such framework to the disclosures sought under the BRSR. Further, in case the data sought in the reporting format is already disclosed in the annual report, the listed entity can provide a cross-reference to the same.
Thus, an entity need not disclose the same information twice in the annual report. However, the entity should specifically mention the page number of the annual report or sustainability report where the information sought under the BRSR format is disclosed as part of the report prepared based on internationally accepted reporting framework.
2. **Consistency in reporting boundary-** The BRSR seeks disclosure of the reporting boundary i.e. whether the reporting is done for the entity on a stand-alone or consolidated basis (Reference: Question 13, Section A). Listed entities shall ensure consistency in reporting boundary across the report.
3. **Applicability-** Some of the disclosures sought under the BRSR may not be applicable to certain industries, say the service industry. In such cases, the entity can state that such disclosure is not applicable along-with reasons for the same.
4. The term “reporting period” refers to the financial year for which BRSR is being prepared.
5. The listed entity should endeavour to provide clear, complete and concise responses. The web-links to the relevant document may be provided, if available.

6. The information sought on complaints in the format are accompanied with a column of “Remarks” where entities can explain reasons for pending complaints (if any) or can give a brief on the nature of the complaints, wherever required
7. With regard to disclosures relating to gender, the format specifies male and female, however in case the entity has employed persons who have not disclosed gender or belong to any other gender, a separate column of “Other” may be added for such disclosures.
8. The term “Principles” refers to the Principles 1 to 9 as laid down in the National Guidelines for Responsible Business Conduct (available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf).
9. In addition to the disclosures sought under the format, the entity may disclose any other relevant sustainability related information at appropriate places.

Note: This guidance note has been prepared using references from the National Guidelines for Responsible Business Conduct (NGRBCs), GRI sustainability reporting standards and various laws issued by the Government.

II. SECTION A: GENERAL DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
14	Details of business activities	The details of business activities shall be in line those given in Form MGT-7 prescribed by MCA.
15	Products sold / services offered by the entity	<ol style="list-style-type: none"> 1. The entity shall disclose the top products manufactured or services provided by the listed entity that account for 90% of its turnover (in descending order) along-with the individual contribution of such products / services to the total turnover. 2. The National Industrial Classification (NIC) codes are available at the following link: http://mospi.nic.in/classification/national-industrial-classification/alphabetic-index-5digit.

18	Details of employees and workers	<ol style="list-style-type: none"> 1. The entity shall disclose the total number of employees and workers, along-with the associated break-up by gender (male / female) and into permanent / other than permanent. 2. The term “Employee” is defined under Sec 2(l) of the Industrial Relations Code, 2020 and 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/2020/222118.pdf 3. The term “Worker” is defined under Sec 2(zr) of the Industrial Relations Code, 2020 and means any person (except an apprentice as defined under clause (aa) of section 2 of the Apprentices Act, 1961) 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 includes working journalists as defined in clause (f) of section 2 of the Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 and sales promotion employees as defined in clause (d) of section 2 of the Sales Promotion Employees (Conditions of Service) Act, 1976, and for the purposes of any proceeding under this Code in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched or otherwise terminated in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or
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		<p>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 is employed in a supervisory capacity drawing wages exceeding eighteen thousand rupees per month or an amount as may be notified by the Central Government from time to time. <p>Ref.- http://egazette.nic.in/WriteReadData/2020/222118.pdf</p> <p>4. The term “permanent employee or “permanent worker” refers to an employee or worker, employed for full-time or part- time work, for an indeterminate period. The term “other than permanent employee” or “other than permanent worker” refers to employees or workers who are employed for a fixed term that ends when a specific time period expires, or on completion of a specific task or an event such as the end of a project or return of a replaced employee. “Other than permanent” employees or workers could be employed directly by the entity or through third party contractors.</p> <p>5. Differently abled employees / workers may be identified on the basis of the definition of “persons with disabilities” in The Rights of Persons with Disabilities Act, 2016 and rules made thereunder.</p> <p>6. The entity should provide details as at the end of the reporting period; however, in case there is any significant change in number of employees / workers from the beginning to the end of the reporting period, the reasons for the same should be indicated.</p>
19	Participation / inclusion / representation of women (including differently abled)	<p>1. 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>2. 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

		Reference- http://ebook.mca.gov.in/default.aspx
20	Turnover rate for permanent employees and workers	<ol style="list-style-type: none"> Under this field, the entity shall disclose turnover rates for the specified categories. The entity shall calculate the turnover rate for a financial year, for a particular category, based on the following formula: <i>(No. of persons who have left the employment of the entity in the FY *100) / Average no. of persons employed in the category</i> Average number of persons employed in a category shall be calculated as (Persons employed in the category at the beginning of FY + Persons employed in the category at the end of FY) / 2. Further, persons leaving the employment of the entity shall include those who leave the entity voluntarily or due to dismissal, termination, retirement or death in service.
21	Holding subsidiary / /associate companies /joint ventures	<ol style="list-style-type: none"> As defined under Sec 2(10) of the Companies Act 2013, "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company. Explanation—For the purpose of this clause— (a) the expression "significant influence" means control of at least twenty per cent of total voting power, or control of or participation in business decisions under an agreement; (b) the expression "joint venture" means a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement; As defined under Sec 2 (46) of the Companies Act 2013, holding company", in relation to one or more other companies, means a company of which such companies are subsidiary companies; Explanation—For the purposes of this clause, the expression "company" includes any body corporate. As defined under Sec 2(87) of the Companies Act 2013, subsidiary company or subsidiary, in relation to any other company (that is to say the holding company), means a company in which the holding company— (i) controls the composition of the Board of Directors; or

		<p>(ii) exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies:</p> <p>Explanation—For the purposes of this clause, —</p> <p>(a) a company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;</p> <p>(b) the composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;</p> <p>(c) the expression "company" includes any body corporate;</p> <p>(d) "layer" in relation to a holding company means its subsidiary or subsidiaries.</p> <p>Reference- http://ebook.mca.gov.in/default.aspx</p>
23	Grievance redressal mechanism for stakeholders	<ol style="list-style-type: none"> 1. Stakeholders are individuals or groups 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 are not limited to, its investors, shareholders, employees and workers (and their families), customers, communities, value chain members and other business partners, regulators, civil society actors, and media. 2. Grievance Redressal Mechanism refers to a 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: <ul style="list-style-type: none"> • Transparent and unbiased governance structures • Accessible • Based on dialogue and mediation 3. An organization's value chain encompasses the full range of an organization's upstream and downstream activities that convert input into output by adding value. It includes entities with which the organization has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organization's own products or services, or (b) receive products or services from the organization.
24	Overview of the entity's material responsible	<ol style="list-style-type: none"> 1. Sustainability as per National Guidelines on Responsible Business Conduct is defined as the outcome achieved by balancing the social, environmental and economic impacts of

	business conduct and sustainability issues	<p>business. It is the process that ensures that business goals are pursued without compromising any of the three elements.</p> <p>2. Under this section, the entity shall disclose the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to its business, along-with the following:</p> <ul style="list-style-type: none"> • Classify the risk / opportunity as environment or social and provide its description. For instance, risk arising from climate change can include impact on operations, worker health, demand for products or services etc. Climate change opportunities can include cost savings through resource efficiency, development of new products and services, access to new markets etc. • Rationale for identifying the risk, which may include a description of the impact associated with the risk or opportunity. • In case of identified risks, approach to mitigate or adapt to the risk. • Indicate the positive and negative impact of such risk or opportunity on the financials of the company. The company shall make qualitative disclosures in this regard and should not include any forward looking quantitative information. However, in case of previous years, impact can be disclosed in quantitative terms. The entity may consider impact on parameters such as demand for products & services/ capital or operational costs/, investment opportunities etc.
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I. SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
5, 6	Specific commitments, goals and targets set by the entity along-with performance, if any	<ol style="list-style-type: none"> Under this field, the entity may disclose if it has any specific commitment, goal or target against any of the principles. Such disclosures may include the following: <ul style="list-style-type: none"> Baseline and context for goals and targets Entities covered such as subsidiaries / associates / joint ventures / value chain partners Expected result or outcome, in quantitative or qualitative terms Expected timeline for achieving each goal and target Whether goals and targets are mandatory (based on legislation) or voluntary. If they are mandatory, the organization should list the relevant legislation. The entity shall state the performance achieved against each goal or target. Any change in goals with regard to timelines, partial achievement of a goal or delay in achievement should also be specifically indicated, and where possible, with reasons. The entity need not strictly follow the tabular format for this disclosure. The issues for each principle can be covered in a running format.
7.	Statement by director responsible for the report for to highlight ESG issues	<ol style="list-style-type: none"> The listed entity shall include a statement from the director who is responsible for preparation of the report, highlighting the relevance of sustainability to the organization. Such statement can include the following: <ul style="list-style-type: none"> The overall vision and strategy of the organization for the short-term, medium-term, and long-term, with respect to managing the significant environmental and social impacts that the organization causes, contributes to, or that are directly linked to its activities, products or services Strategic priorities and key topics for the short and medium-term with respect to sustainability Broader trends influencing the sustainability priorities of the entity

		<ul style="list-style-type: none"> • Key events, achievements, and failures during the reporting period • Views on performance with respect to targets • Outlook on the organization's main challenges and targets • Any other items pertaining to the organization's strategic approach <p>2. The listed entity can place this disclosure at the beginning of the report or under Section B.</p>
8.	Highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	<p>1. For the policies disclosed at Question 1 of Section B, the entity shall disclose the highest executive authority in the organization who is responsible for their implementation and highest authority responsible for oversight. Such authority could be a director of the board, committee of the board, senior management personnel or a committee of employees.</p> <p>2. In case a committee is the highest authority, then the composition of the committee shall be disclosed, including the following: name of individuals, designation and in case of director, DIN and category (Chair / ED / NED / ID).</p> <p>3. In case an individual is the highest authority, the name, designation and in case of director, DIN and category (Chair / ED / NED / ID) shall be disclosed.</p> <p>4. In case, different authorities are responsible for the implementation of different policies, the same may be indicated.</p>
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No)	<p>1. The entity shall indicate 'Yes' if it has a specified Committee of the Board or a director of the Board of the entity who is responsible for decision making on sustainability related issues.</p> <p>2. In case a Committee of the Board is responsible, its composition shall be disclosed, including the following: name of individual, designation and in case of director, DIN and category (Chair / ED / NED / ID). In case a director is responsible, DIN and category (Chair / ED / NED / ID) shall be disclosed.</p> <p>3. In case the response to this question is the same as that to question 8, the entity need not repeat its response and can cross-refer to the same.</p>

II. SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
2	Details of fines / penalties /punishment/ award / compounding fees/ settlement amount	Under this field, the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website.
4	Details of anti-corruption or anti-bribery policy	The disclosure on the anti-corruption or anti-bribery policy may include the following: <ul style="list-style-type: none">• Risk assessment procedures and internal controls• Mechanism to deal with complaints on bribery / corruption• Coverage of trainings on anti-corruption issues
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
2	Processes to avoid/ manage conflict of interests involving members of the Board/ KMPs	<ol style="list-style-type: none">1. Conflict of interest refers to a situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests.2. The entity shall disclose whether there are processes to ensure that conflict of interests involving members of the Board/ KMPs are avoided or managed along-with details of such processes.

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
2.	Sustainable sourcing	<ol style="list-style-type: none"> 1. “Sustainable Sourcing” essentially refers the integration of social, ethical and environmental performance factors into the process of selecting suppliers. 2. Under this field, the entity shall indicate what proportion of its inputs (by quantity or value – please specify) are sourced from suppliers who are either covered by the company's sustainable sourcing programmes and/or are certified to be compliant with social and environmental standards such as SA 8000, ISO 14001, OHSAS 18001 or relevant labels like Rainforest Alliance, Rugmark, RSPO etc.
3.	Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life	<ol style="list-style-type: none"> 1. Reclaiming refers to collecting products and their packaging materials at the end of their useful lives, for reusing, or recycling or safe disposal. Reclaimed items can include products and their packaging materials that are collected by or on behalf of the organization, by a third-party contractor. 2. Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products are prepared to be put to use for the same purpose for which they were conceived. 3. Recycling refers to reprocessing of products or components of products, to make new materials. 4. Disposal refers to any operation which is not recovery. Further, safe disposal excludes uncontrolled waste disposal such as open burning and dumping.
4.	Extended Producer Responsibility (EPR) plan	<p>“Extended Producer Responsibility” means the responsibility of a producer for the environmentally sound management of the product until the end of its life. The Uniform Framework for Extended Producers Responsibility issued by the Ministry of Environment, Forest and Climate Change places responsibility on producers, importers and brand owners to establish a system for collecting back the plastic waste generated due to their products and submit a plan for such collection with the relevant Pollution Control Board(s) (details available at http://moef.gov.in/guideline-document-uniform-framework-for-extended-producers-responsibility-under-plastic-waste-management-rules-2016/).</p>

Leadership Indicators		
1.	Life cycle assessment	<p>1. Product Life Cycle refers to all the stages of a product from extraction or acquisition of raw materials through manufacturing and processing, distribution and transportation, use and reuse, recycling and disposal. In the case of services, it refers to all activities and processes from the design to delivery.</p> <p>2. Life cycle assessment is an analytical procedure that involves assessment of the potential environment or social impacts of a product or service, throughout its life cycle.</p> <p>3. Boundary of LCA refers to the scope for which the assessment was conducted. For example, in the case of products, the boundary of LCA could be the following:</p> <ul style="list-style-type: none"> • Cradle-to-grave is the full Life Cycle Assessment from resource extraction ('cradle') to use phase and disposal phase ('grave'). • Cradle-to-cradle is a specific kind of cradle-to-grave assessment, where the end-of-life disposal step for the product is a recycling process. • Cradle-to-gate is an assessment of a partial product life cycle from resource extraction (cradle) to the factory gate (i.e., before it is transported to the consumer).
4.	Recycled or reused input material as percentage of total input material	<p>For each category of input material, the percentage of re-used and recycled input material may be calculated as $((\text{total recycled} + \text{re-used input material used}) \times 100)$ divided by (total input material used to manufacture the entity's products or to provide services).</p> <p>The entity may use the total weight or the total volume of materials, for calculating this field.</p>
6.	Reclaimed products and their packaging materials (a) percentage of products sold for each product category.	<p>The entity shall calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula:</p> <p><i>Percentage of reclaimed products and their packaging materials = (Products and their packaging materials reclaimed within the reporting period) / (Products sold within the reporting period)</i></p>

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	Measures for well-being of employees and workers	In case the entity desires to disclose any benefits other than those specified in this field, additional columns may be added for such disclosures.
3	Accessibility of workplaces	Accessibility refers to physical accessibility such as wheelchair ramps, braille signage and accessible restrooms, and digital accessibility, where information and communication technology is accessible to all and/or compatible with assistive technology devices.
5	Return to work and Retention rates of permanent employees / workers that took parental leave	<ol style="list-style-type: none"> 1. Parental leave refers to maternity and paternity leave. 2. The entity shall use the following formulas to calculate return to work rate, for each category of employee (male / female / others): (Total number of employees that did return to work after parental leave in the reporting period * 100)/ (Total number of employees due to return to work after taking parental leave in the reporting period) = Return to work rate 3. Retention rate determines who returned to work after parental leave ended and were still employed 12 months later. It shall be calculated using the following formula: (Total number of employees retained 12months after returning to work following aperiod of parental leave * 100)/ (Totalnumber of employees returning from parental leave in the prior reporting period)
8	Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation	<ol style="list-style-type: none"> 1. Training on health and safety can include general training on health and safety as well as training on specific work-related hazards, hazardous activities, or hazardous situations. It can also include training on mental health. 2. Training programs on skill upgradation can include both internal training courses and funding support for external training or education.
9	Details of performance and career development review	Regular performance and career development review refers to review based on criteria known

	imparted to employees and workers	to the employee / worker and his or her superior. Such a review is undertaken with the knowledge of the employee.
10	Health and safety management system	<ol style="list-style-type: none"> 1. Occupational health and safety risk refers to the combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure. An occupational health and safety system is a systematic approach to manage such risks. 2. The listed entity shall disclose the processes used to identify work-related hazards and assess risks on a routine and non-routine basis. Work-related hazards refer to a source or situation with the potential to cause injury or ill health.
11	Details of safety related incidents	<ol style="list-style-type: none"> 1. The listed entity shall calculate the Lost Time Injury Frequency Rate (LTIFR) as follows: $\frac{\text{(No. of lost time injuries in FY} \times 1,000,000)}{\text{(Total hours worked by all staff in same FY)}}$ 2. Lost time is an indicator of the loss of productivity for an organization as a result of a work-related injury or ill-health. Work related injury and ill-health arise from exposure to hazards at work and are directly related to performance of work-related tasks. 3. Recordable work-related injury or ill-health results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. Under this disclosure, the listed entity shall disclose the total number of employees / workers affected by work-related injuries or ill-health, across all incidents during the reporting period and the prior year. In case the same employee or worker is injured multiple times, say thrice, in separate incidents, the same shall be reported as 3. 4. The entity shall report the number of fatalities of employees / workers during the reporting period and the prior year, as a result of work-related injury.

		5. High consequence work-related injury or ill-health results in an injury from which the employee / worker cannot or is not expected to recover fully to the previous health status. This disclosure excludes fatalities.
12	Measures taken by the entity to ensure a safe and healthy work place	1. Under this disclosure, the entity shall report the measures taken to prevent or mitigate significant negative health and safety impacts that are directly linked to its operations, products or services. Also indicate whether these measures are taken for a specific set of activities, employees / workers or facilities of the entity.

Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
3	Rehabilitation and suitable employment of employees / workers	<p>1. Of the employees / workers having suffered high consequence injuries / ill-health, the listed entity shall disclose the number of employees/ workers rehabilitated or placed in suitable employment during the reporting period. This disclosure can also include family members of the affected employees / workers, who have been placed in suitable employment.</p> <p>2. 'Rehabilitation' refers to a process aimed at enabling persons with disabilities to attain and maintain optimal, physical, sensory, intellectual, psychological environmental or social function levels.</p>

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Process for identification of key stakeholders	Under this field, the entity shall disclose the basis for determining stakeholders and determining the groups with whom to engage or not to engage.
2	Key stakeholder groups	<p>1. The listed entity shall specify the channels of through which stakeholders can access relevant information and if applicable, whether such information is available in regional / local languages.</p> <p>2. Vulnerable and Marginalized Groups refers to 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, <i>inter alia</i>, of the following:</p> <ul style="list-style-type: none"> • Gender and transgender (women, girls et al.) • Age (children, elderly et al.) • Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, et al.) • Occupation (displaced, landless small / marginal farmers, migrant workers, et al.) • Persons with disability • Political or religious beliefs <p>(Reference: National Guidelines for Responsible Business Conduct, available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf)</p>
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance

2	Using stakeholder consultation to support the identification and management of environmental, and social topics.	The entity can indicate if stakeholder engagement is used to support the identification and management of environmental, and social topics. If so, the entity can disclose the key concerns that have been raised through stakeholder engagement and how the organization has responded to this concern, including through changes or modifications in its policies or in its activities.
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		For each concern, the entity should mention the stakeholder group that raised the concern.
3	Details of instances of engagement with and actions taken to address the concerns of vulnerable/marginalized groups.	The entity can disclose the key concerns that have been raised through engagement with vulnerable/marginalized groups and how the organization has responded to this concern, including through changes or modifications in its policies or in its activities.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Training on human rights issues and policies	Training programs on human rights issues and policies for employees and workers could include aspects of human rights that are relevant to operations, including the applicability of the human rights policies or procedures to the work done by employees / workers.
3	Details of remuneration/salary/wages (including differently abled)	<ol style="list-style-type: none"> 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). Reference: http://ebook.mca.gov.in/default.aspx Salary: As per the Income Tax Act, 1961, salary includes: <ol style="list-style-type: none"> wages any annuity or pension any gratuity any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages any advance of salary 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 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 Ref- https://www.incometaxindia.gov.in/Acts/Income-tax%20Act,%201961/1968/102120000002035669.htm Wages: As per Sec 2(y) of the Code on Wages, 1948, Wages means all remuneration

		<p>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> <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</p>
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		<p>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 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>
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6	Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues	<ol style="list-style-type: none"> 1. 'Sexual Harassment' includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely: <ol style="list-style-type: none"> i. physical contact and advances ii. a demand or request for sexual favours iii. making sexually coloured remarks iv. showing pornography v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature 2. 'Discrimination' refers to unjust or prejudicial treatment of people, especially on the grounds of, but not limited to, caste, creed, sex, race, ethnicity, age, colour, religion, disability, socio-economic status or sexualorientation. 3. As per Sec 2(ii) of the Child Labour (Prohibition & Regulation) Act, 1986 (as amended), 'Child' means a person who has not completed is 14th year of age. It prohibits the employment of adolescents in the age group of 14 to 18 years in hazardousoccupations and processes and regulates their working conditions where they are not prohibited. Ref- https://labour.gov.in/sites/default/files/act_3.pdf and
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		https://labour.gov.in/whatsnew/child-labour-prohibition-and-regulation-amendment-act-2016 <ol style="list-style-type: none"> 4. 'Forced Labour' or 'Involuntary Labour' refersto all work or service that is extracted under the menace of penalty. It also includes termssuch as, bonded labour and modern slavery. It also includes any labour for which the worker receives less than the government- stipulated minimum wage.
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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 total energy consumption and energy intensity	<ol style="list-style-type: none"> The entity shall report the total electricity consumed, fuel consumed and energy consumed from other sources during the reporting period, as applicable. Entities may also specify the other sources, in case the same are significant. Energy can be purchased from sources external to the organization or produced by the organization itself (self-generated). If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted only once. The above data shall be reported in terms of Joules or multiples such as Giga Joules. Entities should consistently apply conversion factors, for converting fuel consumption into Joules, for the data disclosed. In case, different standards and methodologies are used, the same should be disclosed. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used. Energy intensity per rupee of turnover shall be calculated as the total energy consumed divided by the total turnover in rupees. Apart from turnover, entities may on a voluntary basis, provide energy intensity ratio, based on other metrics, such as: <ul style="list-style-type: none"> units of product; production volume (such as metric tons, litres, or MWh); size (such as m² floor space); number of full-time employees
2.	PAT scheme of the Government of India	<p>Perform Achieve and Trade (PAT) scheme ("Scheme") has been launched by Bureau of Energy Efficiency under the National Mission for Enhanced Energy Efficiency (NMEEE) [details available at the following link: https://beeindia.gov.in/content/pat-3]. Under the Scheme, certain sites / facilities are identified as</p>

		designated consumers and targets are set for such entities in related to the energy consumption.
3.	Details of total water withdrawn, consumed and water intensity ratio	<p>1. The entity shall report the total water withdrawn for any use, along-with a break-up of its source into the following:</p> <ul style="list-style-type: none"> • Surface water- refers to water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams • Ground water – refers to water that is being held in, and that can be recovered from, an underground formation • Third party water – refers to municipal water and other private suppliers of water • Sea-water / desalinated water – refers to water in a sea or ocean • Other sources - Entities may specify the other sources, in case the same are significant. <p>2. The entity shall report the total water consumption. Total water consumption is a measure of water used by an organization, that it is no longer available for use by the ecosystem or local community, such as water that has been withdrawn and incorporated into products or has evaporated or is polluted to the point of being unusable by other users, and is therefore not released back to surface water, groundwater, seawater, or a third party. It also includes water that has been stored during the reporting period for use or discharge in a subsequent reporting period. If the entity cannot directly measure its water consumption, it may calculate this using the following formula: Total water consumption = Total water withdrawal – total water discharge.</p> <p>3. Water intensity per rupee of turnover shall be calculated as the total water consumed divided by the total turnover in rupees.</p> <p>4. Apart from turnover, entities may on a voluntary basis, provide water intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m² floor space); • number of full-time employees

		5. Entities should also disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
4.	Zero Liquid Discharge policy	A zero liquid discharge system involves using advanced waste-water treatment technologies to recycle, recover and then re-use the treated waste-water; towards ensuring that there is not discharge of the waste-water to the environment.
5.	Disclosure of air emissions	Entities should disclose any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
6.	Details of Scope 1 and Scope 2 greenhouse gas (GHG) emissions and GHG intensity	<ol style="list-style-type: none"> The term 'green-house gas' covers the following gases: <ul style="list-style-type: none"> Carbon dioxide (CO₂) Methane (CH₄) Nitrous oxide (N₂O) Hydrofluorocarbons (HFCs) Perfluorocarbons (PFCs) Sulphur hexafluoride (SF₆) Nitrogen trifluoride (NF₃) Scope 1 emissions are direct GHG emissions from sources that are owned or controlled by the entity. Source refers to any physical unit or process that releases GHG into the atmosphere. Further, any emissions that are not physically controlled but result from intentional or unintentional releases of GHGs, such as equipment leakages, methane emissions (eg: from coal mines), shall also be included in the calculations. Scope 2 emissions are energy indirect emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the entity. Entities may, on a voluntary basis, provide a break-up of the Scope 1 and Scope 2 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃. The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 1 and Scope 2 GHG emissions.

		<p>6. The unit for the disclosures shall be metric tonnes of CO₂ equivalent. Further, entities should disclose the standards, methodologies, assumptions and/or calculation tools used, including sources of the global warming potential (GWP) rates and emission factors used.</p> <p>7. Scope 1 and Scope 2 emission intensity per rupee of turnover shall be calculated as the total Scope 1 and Scope 2 emissions generated divided by the total turnover in rupees.</p> <p>8. Apart from turnover, entities may on a voluntary basis, provide Scope 1 and Scope 2 GHG emission intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m² floor space); • number of full-time employees
8.	Details of waste generated, recycled & re-used and disposed off	<p>1. The entity shall report the total waste generated in its activities, with a break-up as per the categories specified in various Waste Management Rules issued by the Ministry of Environment, Forests & Climate Change.</p> <p>2. For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction and demolition waste, battery waste, radio-active waste, other hazardous and other non-hazardous waste), the entity shall report the waste that is recovered through recycling, preparing for re-use or through other recovery operations. Guidance on these terms is given below:</p> <ul style="list-style-type: none"> • Waste may be recovered through any operation wherein products, components of products, or materials that have become waste are prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose. Preparation for re-use and recycling are examples of recovery operations. • Preparation for re-use means checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived.

		<ul style="list-style-type: none"> Recycling refers to reprocessing of products or components of products that have become waste, to make new materials. <p>3. For each respective category of waste generated (plastic, e-waste, bio-medical waste, construction and demolition waste, battery waste, radio-active waste, other hazardous and other non-hazardous waste), the entity shall disclose the waste that is disposed with the break-up of the disposal method, as follows:</p> <ul style="list-style-type: none"> Waste that is incinerated – incinerations refers to controlled burning of waste at high temperatures Waste that is sent to a landfill - landfilling refers to depositing of waste in sanitary landfills, and excludes uncontrolled waste disposal such as open burning and dumping Other disposal operations: Entities may specify the other disposal operations used, in case the same are significant. <p>4. Entities should disclose any contextual information necessary to understand the data, such as any standards, methodologies, assumptions and/or calculation tools used.</p>
9.	Description of waste management practices	<p>1. Under this field, the entity may consider including a description of the activities that lead to significant waste-related impact and the actions taken to manage the impact from such waste. Such actions could include the following:</p> <ul style="list-style-type: none"> Improving materials selection and product design Using recycled, re-used or renewable materials Substituting inputs that have hazardous characteristics with inputs that are non-hazardous <p>2. If the waste generated by the organization in its own activities is managed by a third party, the entity may consider including a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p>
11	Details of Environmental Impact Assessments (EIA)	This disclosure shall be made, if the entity has undertaken EIA in compliance with applicable environmental laws.
Leadership Indicators		

1.	Break-up of the total energy consumed from renewable and non-renewable sources	<ol style="list-style-type: none"> 1. Under this field, the entity shall provide a break-up of electricity, fuel and other energy consumption (Refer: P6, Essential Question 1), from renewable and non-renewable sources. 2. Non-renewable energy sources are those that cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes. These include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); coal; and nuclear power. 3. Renewable energy sources are those that can be replenished in a short time through ecological cycles or agricultural processes. Renewable energy sources can include geothermal, wind, solar, hydro, and biomass.
2.	Details of water discharged	<ol style="list-style-type: none"> 1. The entity shall report the total water discharged i.e. the total effluents, water released (unused or after use) for which the organization has no further use, along-with a break-up by destination (to surface water, groundwater, seawater, sent to third parties or others – refer the guidance at Question 3 of Essential indicators under P6) and by level of treatment. 2. The organization can break down its water discharge by the following treatment levels: <ul style="list-style-type: none"> • Primary treatment, which aims to remove solid substances that settle or float on the water surface; • Secondary treatment, which aims to remove substances and materials that have remained in the water, or are dissolved or suspended in it; • Tertiary treatment, which aims to upgrade water to a higher level of quality before it is discharged. It includes processes that remove, for example, heavy metals, nitrogen, and phosphorus. <p>In case an organization withdraws and discharges water of good quality that does not require treatment, the same can be explained.</p> 3. Entities should also disclose any contextual information necessary to understand how the data

		has been compiled, such as any standards, methodologies, assumptions and/or calculation tools used.
3.	Details of water withdrawn, consumed and discharged in areas of water stress	<p>1. Areas of water stress are those where there is inability to meet the human and ecological demand for water. It can refer to the availability, quality, or accessibility of water. Further, areas classified as “over-exploited” or “critical” by the Central Groundwater Board, shall fall under area of water stress (Reference: http://cgwb.gov.in/gwresource.html).</p> <p>2. The entity may also refer to the guidance at Question 3 of Essential indicators and Question 2 of Leadership Indicators under P6.</p>
4.	Scope 3 emissions	<p>1. Scope 3 emissions are indirect GHG emissions (not included in energy indirect (Scope 2) GHG emissions) that occur outside of the organization, including both upstream and downstream emissions.</p> <p>2. Upstream categories can include purchased goods and services, capital goods, upstream transportation and distribution, business travel, etc. Downstream categories can include downstream transportation and distribution, processing of sold products, end-of-life treatment of sold products etc.</p> <p>3. Entities may, on a voluntary basis, provide a break-up of the Scope 3 emissions into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.</p> <p>4. The entity shall exclude any GHG trades (purchase, sale or transfer of GHG emissions) from the calculation of Scope 3 GHG emissions.</p> <p>5. The unit for the disclosures shall be metric tonnes of CO₂ equivalent. Entities should consistently apply global warming potential (GWP) rates and emission factors used for the data disclosed and also disclose the source of the rates / factors. Further, entities should disclose the standards, methodologies, assumptions and/or calculation tools used, including sources of the global warming potential (GWP) rates and emission factors used.</p> <p>9. Scope 3 emission intensity per rupee of turnover shall be calculated as the total Scope 3 emissions generated divided by the total turnover in rupees.</p>

		<p>10. Apart from turnover, entities may on a voluntary basis, provide Scope 3 GHG emission intensity ratio, based on other metrics, such as:</p> <ul style="list-style-type: none"> • units of product; • production volume (such as metric tons, litres, or MWh); • size (such as m2 floor space); • number of full-time employees
5.	Impact on bio-diversity	<p>1. Under this field, for the ecologically sensitive areas reported by the entity at Question 10 of Essential indicators under Principle 6, the entity can report any impact of its operations that could adversely affect the integrity of such an area, either directly or indirectly, by substantially changing its ecological features, structures, and functions across its whole area, and over the long term, so that habitat, its population levels, and the particular species that make the habitat important cannot be sustained.</p>

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

Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of public policy positions advocated by the entity	<ol style="list-style-type: none"> 1. The listed shall disclose issues that are the focus of its participation in public policy development. 2. Further, the entity shall 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. 3. The entity shall select Yes or No, as the case may be, for the availability of information on each public policy advocated in publicdomain. 4. Select the appropriate frequency of Board review, such as: <ul style="list-style-type: none"> • Quarterly • Half-yearly • Annually • Others, please specify 5. Also provide the link of the document containing details of such public policy position advocated in the public domain, if available.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of Social Impact Assessments (SIA)	This disclosure shall be made, if the entity has undertaken SIA in compliance with laws such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.
3	Describe the mechanisms to receive grievances of the local community	Local communities are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations. The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations.
4	Percentage of inputs directly sourced from MSMEs / small producers	<ol style="list-style-type: none"> 1. Small producers mean those where the owner herself or himself is a worker and includes informal and/or producers such as self-help groups and home-based workers as well as producer-owned entities such as cooperatives, producer companies. 2. MSME is defined by Ministry of MSME as: <ul style="list-style-type: none"> • Micro: Investment in Plant and Machinery or Equipment not more than Rs.1 crore and Annual Turnover not more than Rs. 5 crore • Small: Investment in Plant and Machinery or Equipment not more than Rs.10 crore and Annual Turnover not more than Rs. 50 crore • Medium: Investment in Plant and Machinery or Equipment not more than Rs.50 crore and Annual Turnover not more than Rs. 250 crore
Leadership Indicators		
Q. No.	Field Name	Instruction/Guidance
2	CSR projects undertaken in aspirational districts	As per the 'Transformation of Aspirational Districts' programme of the Government, a list of districts has been identified for quick and effective transformation. For additional details, refer to the following link: https://niti.gov.in/about-aspirational-districts-programme

4	Details of the benefits derived and shared from the intellectual properties owned or acquired by your company based on traditional knowledge shared	<p>Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, mention Yes / No for Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such IPRs are shared on the lines of Access to Biological Resources and Associated Knowledge and Benefits Sharing Regulations, 2014.</p> <p>Intellectual Properties Intellectual property refers to creations of the mind: such as inventions, literary, musical and artistic works, and symbols, names, images and designs used in commerce, for which the IP owners are granted certain exclusive rights under the corresponding national IP laws. Common types of IP include patents (inventions), copyrights, trademarks, industrial designs, software, geographic indications and trade secrets, etc.</p> <p>Traditional Knowledge refers to any indigenous, technical, ecological, scientific, medical or cultural knowledge which is not necessarily documented but is in use by or generally known to communities. Typical examples include antiseptic properties of neem, turmeric, etc.</p> <p>Briefly outline the basis for calculating the benefits shared by the company with the “owners” of such traditional knowledge.</p>
6	Details of beneficiaries of CSR Projects	<p>For each CSR Project undertaken by the company, enter:</p> <p>(a) total number of beneficiaries, (b) percentage of such beneficiaries belonging to vulnerable and marginalised groups</p>

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

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance

4	Details of instances of product recalls on account of safety issues	A product recall is the process of retrieving defective and/or potentially unsafe goods from consumers. In this regard, mention the number of instances and reasons for voluntary or forced recall of products of the entity.
Leadership Indicators		
1	Channels / platforms where information on goods and services of the business can be accessed.	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 if available in the public domain.

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.</p> <p style="margin-left: 40px;">b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.</p>																													
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<p>2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 30%; padding: 5px;">Name of authority</th> <th style="width: 40%; padding: 5px;">Brief of the case</th> <th style="width: 30%; padding: 5px;">Corrective action taken</th> </tr> </thead> <tbody> <tr><td style="height: 20px;"></td><td></td><td></td></tr> <tr><td style="height: 20px;"></td><td></td><td></td></tr> </tbody> </table>			Name of authority	Brief of the case	Corrective action taken																								
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PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

3. Describe the mechanisms to receive and redress grievances of the community.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken

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

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

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

(b) From which marginalized /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

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

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

Name of authority	Brief of the Case	Corrective action taken

6. Details of beneficiaries of CSR Projects:

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

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

Essential Indicators																																																																									
<p>1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.</p> <p>2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: center;">As a percentage to total turnover</th> </tr> </thead> <tbody> <tr> <td>Environmental and social parameters relevant to the product</td> <td></td> </tr> <tr> <td>Safe and responsible usage</td> <td></td> </tr> <tr> <td>Recycling and/or safe disposal</td> <td></td> </tr> </tbody> </table>								As a percentage to total turnover	Environmental and social parameters relevant to the product		Safe and responsible usage		Recycling and/or safe disposal																																																												
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Leadership Indicators

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

