**Business Responsibility & Sustainability Report**

**Background**

BRSR is required by the SEBI (Listing Obligations and Disclosure Requirements) 2015 and the National Guidelines on Responsible Business Conduct (NGRBC) on Social, Environmental and Economic Responsibilities of Business released by the Ministry of Corporate Affairs (MCA), GOI.

**Scope**

There are three broad sections in the report: General Disclosures; Management and Process Disclosures; and Principle-wise Performance Disclosures.

**General Disclosures**

Contains information on both table and text formats. Contains (a) Information about the company, and list of its holding and associate companies; (b) Information on products and services, including nature of products sold; (c) information on employees, including diversity, productivity, permanent versus contractual employees; (d) Information on operations, including locations, markets served, types of customers, export %; (e) CSR details; (f) Transparency and Disclosure compliances, including nature of complaints, grievance redressal mechanism; and (g) Overview of entity’s material responsible business conduct issues, including climate change, energy efficiency of operations, water and affluent management.

**Management and Process Disclosures**

Integrating the principles of the NGRBC into the structures, policies and processes of the entity is the focus of this section. Such disclosures highlight to what extent stakeholder interests are integrated into the business fabric. The entity discloses whether the entity has policies and practices in place to ensure that all the business conduct principles (9 principles) are addressed/met. It includes specific commitments, goals and targets set by the entity with defined timelines.

**Principle-wise Performance Disclosures**

 PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

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

PRINCIPLE 3: Businesses should respect and promote the wellbeing of all employees, including those in their value chains.

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

PRINCIPLE 5: Businesses should respect and promote human rights.

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

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

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

Adherence to each Principle is illustrated through *essential indicators* and *leadership indicators*. For example, in Principle 2, essential indicators include -Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the company, respectively. Similarly, leadership indicators include- whether 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. Another leadership indicator is percentage of recycled or reused input material to total material (in value) used in production (for manufacturing industry) or providing services (for service industry).