Faithful Concept Mapper

Overview

This document analyses how well the Business Responsibility and Sustainability Reporting (BRSR) Framework aligns with what companies in the Indian IT sector report. We focus on BRSR Principle 6, which deals with environmental responsibilities, by looking at the reports from a leading Indian IT services company.

BRSR Framework vs. Corporate Reality

The BRSR Framework, established by SEBI in 2021, sets out guidelines for companies to report on Environmental, Social, and Governance (ESG) principles. However, there is often a gap between these guidelines and what companies report. This document examines how closely a major IT company, like Infosys, TCS, or Wipro, follows these environmental principles in their BRSR report.

Goal

The main goal is to create a system that maps BRSR ESG principles to the actual disclosures in a company's BRSR report. This system should ensure that the links between the principles and the disclosures are accurate and free from errors. This helps identify where the principles are faithfully represented and where they might have been misinterpreted.

Core Question

The key question is: "For a major Indian IT services company, which BRSR Principle 6 (Environment) concepts are most accurately reflected in its latest BRSR report, and where has the meaning been lost or changed?" This involves comparing the requirements of Principle 6 with the actual data in the company's report to find strengths, gaps, and inconsistencies.

Corpus

Corpus A

Review the SEBI BRSR Framework Guidelines (2021) to understand the reporting requirements and principles, especially those related to environmental issues.

- https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting_50093.html

Corpus B

Analyze a recent BRSR report from a major Indian IT company (e.g., Infosys, TCS, or Wipro) to see how Principle 6 is interpreted and disclosed.

- https://www.infosys.com/investors/reports-filings/annual-report/annual/documents/2022-23/business-responsibility-and-sustainability-report.pdf
- https://www.wipro.com/content/dam/nexus/staticsites/annual-report-2023/pdf/business-responsibility-report.pdf
- https://www.tcs.com/content/dam/tcs/investor-relations/financial-statements/2023-24/ar/annual-report-2023-2024.pdf

Deliverables

The findings will help understand how well BRSR principles are implemented in the Indian IT sector. The document will highlight areas of strong compliance and areas where the principles may have been compromised, guiding future improvements in ESG reporting practices.

- **Faithfulness Audit**
  - Drift between reported and expected BRSR principles
    - Scale of 0–3 (0 = verbatim, 3 = vague or performative)
  - Citations
    - Include quotes / sentences from page / sections from both documents.
  - Non-hallucination
    - Concise justification to demonstrate non-hallucination.
- **Outputs**
  - Sankey diagram visualizing BRSR principles to evidence flows.
  - Color coded drift dashboard
  - On-page "BRSR Reality Check" summary

Important

1. Submit deliverables in a word document that you can upload on google drive and share the google drive link it in response of Internshala question
The word document should clearly list,

a. Deliverables
b. Github repo / Jupyter notebook containing code
c. Word document containing list and description of different AI / RAG concepts employed to generate deliverables.

About Us

We are an AI-native startup focused on developing innovative artificial intelligence products specifically for enterprises. Our products are built upon cutting-edge technologies, including agentic AI, Large Language Models (LLMs) and toolings, Retrieval-Augmented Generation (RAG), as well as robust software engineering practices.

Our team comprises seasoned industry professionals with extensive experience in designing and delivering high-quality products and solutions in leading global organisations such as **Motorola**, **Samsung**, **Extreme Networks**, **Mobilium** and **Microsoft**.