

Business Responsibility and Sustainability Report

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. **Reporting Period:** The term “reporting period” refers to the financial year for which BRSR is being prepared.
5. **Clarity and conciseness:** 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. **Complaints section:** 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. **Gender-related disclosures:** 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. **Definition of “Principles”:** 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. **Additional Disclosures:** In addition to the disclosures sought under the format, the entity may disclose any other relevant sustainability related information at appropriate places.

SECTION A: GENERAL DISCLOSURES

Q.No	Field Name	Report		
14	Details of Business Activities	ABC Holdings Ltd. specializes in manufacturing and distributing eco-friendly paints and energy-efficient refrigerators. With a strong focus on sustainability, the company integrates responsible business conduct, energy-efficient practices, and circular economy principles into its operations. Key initiatives include waste reduction programs, renewable energy adoption, and ESG-driven product development.		
15	Products sold / Services offered by the entity	Product	Annual Revenue	NIC Code
		Paint	5040000	20221
		Refrigerators	350000	27121

18	Details of employees and workers	<div><div><div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div><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20	Turnover rate for permanent employees and workers	<table><tr><th>Category</th><th>Total</th><th>Male</th><th>Female</th><th>Other Gender Identities</th></tr><tr><td>Permanent Employees Who Left</td><td>135</td><td>90</td><td>42</td><td>3</td></tr><tr><td>Permanent Workers (Contractual, etc.) Who Left</td><td>310</td><td>270</td><td>38</td><td>2</td></tr><tr><td>Overall Employee Turnover Rate (%)</td><td>8.5%</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Worker Turnover Rate (%)</td><td>12.3%</td><td>-</td><td>-</td><td>-</td></tr></table>	Category	Total	Male	Female	Other Gender Identities	Permanent Employees Who Left	135	90	42	3	Permanent Workers (Contractual, etc.) Who Left	310	270	38	2	Overall Employee Turnover Rate (%)	8.5%	-	-	-	Worker Turnover Rate (%)	12.3%	-	-	-
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21	Details of Holding / Subsidiary / Associate Companies / Joint Ventures	<table><tr><th>Entity Type</th><th>Name(s)</th><th>Percentage of Ownership/Control</th></tr><tr><td>Holding Company</td><td>ABC Holdings Ltd.</td><td>75</td></tr><tr><td>Subsidiary Companies</td><td>XYZ Technologies Pvt. Ltd LMN Solutions Ltd</td><td>100 80</td></tr><tr><td>Associate Companies</td><td>PQR Innovations Ltd</td><td>40</td></tr><tr><td>Joint Ventures (JVs)</td><td>DEF Infra JV GHI Tech JV</td><td>50 45</td></tr></table>	Entity Type	Name(s)	Percentage of Ownership/Control	Holding Company	ABC Holdings Ltd.	75	Subsidiary Companies	XYZ Technologies Pvt. Ltd LMN Solutions Ltd	100 80	Associate Companies	PQR Innovations Ltd	40	Joint Ventures (JVs)	DEF Infra JV GHI Tech JV	50 45										
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23	Grievance Redressal mechanism for stakeholders	<ul style="list-style-type: none">• Grievance Mechanism for Employees: Yes• Grievance Mechanism for Workers: Yes• Grievance Channels Available: Internal grievance portal, HR email (grievance@company.com), 24x7 employee helpline• Average Grievance Resolution Time: 5.8• Tracking of Grievance Redressal Effectiveness: Yes																									
24	Overview of the entity's material responsible business conduct and sustainability issues	<ul style="list-style-type: none">• Environmental Risks Identified: Yes<ul style="list-style-type: none">◦ Key risks: Water scarcity in operational areas, Disruption due to extreme weather events , Supply chain emissions and raw material shortages• Social Risks Identified: Yes<ul style="list-style-type: none">◦ Key risks: Labor shortages due to migration,Community opposition in new project locations , Health and safety risks for workers• Governance Risks Identified: Yes<ul style="list-style-type: none">◦ Key risks: Non-compliance with ESG disclosure norms ,Cybersecurity and data protection failures , Bribery and corruption in supply chain• ESG-Related Opportunities Identified: Yes<ul style="list-style-type: none">◦ Key opportunities: Expansion into green product lines , Access to ESG-focused investment funds , Energy savings from renewable energy adoption																									

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