

# CONSULTATION PAPER ON THE FORMAT FOR BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

## **A. Background**

1. SEBI, in 2012, mandated the top 100 listed entities by market capitalisation to file *Business Responsibility Reports* (BRR) as per the disclosure requirement emanating from the '*National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business*' (NVGs). These guidelines contained comprehensive principles to be adopted by companies as part of their business practices and a structured business responsibility reporting format requiring certain specified disclosures, demonstrating the steps taken by companies to implement the said principles. The requirement for filing BRRs was extended to the top 500 entities companies by market capitalisation from the financial year 2015-16. In December 2019, SEBI extended the BRR requirement to the top 1000 listed entities by market capitalisation, from the financial year 2019-20.
2. The philosophy of responsible business is based on the principle of business being accountable to all its stakeholders towards global developments which are increasingly seeking businesses to be responsible and sustainable towards their environment and society. In light of ever-increasing global challenges relating to climate change, environmental risks, growing inequality, etc., business leaders have been compelled, and have also found it to be in their interest, to reimagine the role of businesses in the society and not view them merely as economic units for generating wealth. The performance of a company must be measured not only on the return to shareholders, but also on how it achieves its environmental, social, and good governance objectives. Therefore, globally there is a growing recognition and emphasis on stakeholder model of governance amongst all stakeholders including institutional investors.
3. In order to align the NVGs with the emerging global concerns, the Sustainable Development Goals (SDGs), and the United Nations Guiding Principles on Business & Human Rights (UNGPs), the NVGs were revised and released as the National Guidelines on Responsible Business Conduct (NGRBCs) in March 2019.
4. In November 2018, the Ministry of Corporate Affairs (MCA) constituted a Committee on Business Responsibility Reporting ('Committee') for finalising Business Responsibility Reporting formats for listed and unlisted companies, based on the framework of the NGRBCs. SEBI was also part of this Committee and worked on the report. The report of the Committee was released on August 11, 2020.<sup>1</sup>

## **B. Business Responsibility and Sustainability Report (BRSR)**

1. The Committee recommends that the Business Responsibility Report be called the Business Responsibility and Sustainability Report (BRSR). These disclosures, which are from an Environmental, Social and Governance ("ESG") perspective that have been

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<sup>1</sup> The report can be accessed at the following link: [http://mca.gov.in/Ministry/pdf/BRR\\_11082020.pdf](http://mca.gov.in/Ministry/pdf/BRR_11082020.pdf)

recommended in the BRSR, are intended to enable businesses to engage more meaningfully with their stakeholders, and encourage them to go beyond regulatory financial compliance and report on their social and environmental impacts.

2. The comprehensive format for reporting as recommended by the Committee for listed entities is enclosed at [Annex – 1](#). Further, in order to enable better reporting by companies, the Committee has also developed a guidance note to define and interpret the scope of each question in the BRSR (enclosed at [Annex – 2](#)).

### C. Proposal

It is proposed that the format for business responsibility and sustainability reporting, as recommended by the Committee, shall be applicable to the top 1000 listed entities by market capitalization. It is also proposed that to begin with, the new format will be adopted by such listed entities on a voluntary basis for the financial year 2020 – 21 (for those who choose not to adopt the new format, the existing format will apply) and mandatorily from the financial year 2021-22.

### D. Public Comments:

In order to take into consideration, the views of various stakeholders, public comments are invited on the aforesaid business responsibility and sustainability reporting format. Comments may be sent by email, in the following format:

Name of the person/entity proposing comments:				
Sr. No.	Recommendation in the business responsibility and sustainability reporting format to which the comment pertains	Comment	Rationale for the comment	Revisions to the recommendations, if any

The comments may be sent by email to Pradeep Ramakrishnan, General Manager, at [pradeepr@sebi.gov.in](mailto:pradeepr@sebi.gov.in) and Ishita Sharma, Manager, at [ishitas@sebi.gov.in](mailto:ishitas@sebi.gov.in), no later than **September 18, 2020**.

**Issued on:** August 18, 2020

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT**

**SECTION A: GENERAL DISCLOSURES**

I. Company details

1. Corporate Identity Number (CIN) of the Company (if applicable):
2. [Name of the Company:](#)
3. [Year of incorporation:](#)
4. [Registered office address:](#)
5. [Corporate address:](#)
6. [E-mail:](#)
7. Telephone:
8. Website:
9. Financial year for which reporting is being done: ***(Drop-Down List)***
10. Whether shares listed on recognized Stock Exchange(s): Yes/No
11. [Authorised Capital](#)
12. [Paid-up Capital](#)

II. Products/services

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

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

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

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

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

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

### III. Operations

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

Location	Number of plants	Number of offices	Total
National			
International			

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

a. National:

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

Categories are as follows:

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

**Category B:** In or within 50 km of Biodiversity Hotspots

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

**Category D:** Within Coastal Regulation Zones

b. International

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

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

18. Markets served by the Company:

a.

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

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

(i) National

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

(ii) International

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

#### IV. Employees

19. Details as at the end of Financial Year:

a. Employees (including differently abled):

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

b. Differently abled Employees:

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

c. Workmen (including differently abled):

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

d. Differently abled workmen:

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

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

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

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

21. (a) Names of subsidiary / associate companies

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

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

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

(b) Do any other entity/entities (e.g. suppliers, distributors etc.) that the Company does business with, participate in the BR initiatives of the Company? If yes, then indicate the percentage of such entity/entities? **[Less than 30%, 30-60%, More than 60%]** **(Create radio buttons)**

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

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

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.)

(b) Net Profits for last three financial years

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

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

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

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

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

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

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

26. Details of Implementing Agency(ies):

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

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

28. Link to CSR Policy

VII. Transparency and Disclosures Compliances

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

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

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

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

S. No.	High priority/ material issue	Company's approach to address it
<i>(Insert more Rows)</i>		



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

7. Details of Review of NGRBCs by the Company:

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

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

**Stakeholder Engagement**

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

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

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

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

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

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

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

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping businesses demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential level is expected from every business that has adopted these Guidelines, the leadership level is expected of businesses which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators						
1. Percentage coverage by training and awareness programmes on any or all the Principles in the financial year:						
Segment	Total number of training and awareness programmes held	%age coverage by awareness programmes				
Board of Directors						
Key Managerial Personnel						
Employees other than BoD and KMPs						
Workmen						
Any other (specify):						
2. Meetings/ dialogues organized on responsible business conduct and sustainability with shareholders:						
	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>				
No. of meetings/ dialogues						
% of shareholders in attendance						
3. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings with regulators/ law enforcement agencies imposed on your company by regulatory/ judicial institutions in the financial year.						
Monetary						
	NGRBC Principle <i>(Drop Down List)</i>	Adjudicating Authority <i>(Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court &amp; Case Type, Case Number &amp; Year;</i>	Case Name <i>(Text Box)</i>	CNR No. <i>(Text Box)</i>	Brief of the Judgement/Award <i>(Text Box)</i>	Has an appeal been preferred? <i>(Yes/No) (Radio Button)</i>

		High Court & Bench;				
		District Court & State, District & Court Complex.)				
Penalty/Punishment / Fine						
Award						
Compounding fee						

**Non-Monetary**

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

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

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

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

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

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

(a)

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

(b)

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

#### **Leadership Indicators**

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

<b>Segment</b>	<b>Total number of awareness programmes held</b>	<b>%age coverage by awareness programmes</b>
Value Chain Partners		

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

3. Provide details of such instances (up to 3) where corrective actions have been taken on the above punishment/fines/penalties imposed. **(Text Box)**

4. Provide details of such instances (up to 3) where corrective measures were taken on the complaints / cases of corruption and conflicts of interest. **(Text Box)**

5. Does the company have a business continuity and disaster management plan? Give details in 100 words/ web link. **(Text Box)**

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

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

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

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

### **Leadership Indicators**

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

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

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

<b>Current Financial Year</b>	<b>Previous Financial Year</b>

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



Product	Current Financial Year				Previous Financial Year <i>(Pre-fill from previous financial year)</i>			
	Collecte d	Re- Use d	Recycle d	Safely Dispose d	Collecte d	Re- Use d	Recycle d	Safely Dispose d
Plastics (including packaging )								
E-waste								
Other waste								

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

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

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

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

d. Details of welfare measures for differently abled workmen:

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

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

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

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

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

4. Number of Complaints made by employees and workmen:

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

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

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

6. Assessments for the year:

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

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

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

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

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

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

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

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

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

Other										
<b>Total</b>										
<b>Workmen</b>										
Male										
Female										
Other										
<b>Total</b>										

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

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

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

#### Leadership Indicators

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

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

7. Details on assessment of value chain partners:

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



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

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

**PRINCIPLE 5 Businesses should respect and promote human rights**

**Essential Indicators**

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

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

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

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

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

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

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

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

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

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

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

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

6. Details of Human Rights related grievances:

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

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

**Leadership Indicators**

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

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

<b>Essential Indicators</b>			
1. Does the company have strategies/ initiatives to address global environmental issues such as climate change resource scarcity, health pandemics and emergencies, natural disasters etc.? If Yes, provide details. <b>(Yes/No) (Radio Button) (If Yes, then populate Text Box)</b>			
2. Does the company have any project related to Low Carbon Economy? If Yes, provide details. <b>(Yes/No) (Radio Button) (If Yes, then populate Text Box)</b>			
3. Have the emissions/waste generated by the company exceeded the limits prescribed under the relevant environmental laws? If Yes, provide details. <b>(Yes/No) (Radio Button) (If Yes, then populate Text Box)</b>			
4. Details of environmental impact assessments of projects undertaken by the company:			
	<b>Current Financial Year (Yes/No) (Radio Button)</b>		<b>Previous Financial Year (Pre-fill from previous financial year)</b>
Environmental impact assessment conducted <i>(If Yes, then populate: 1. EIA Notification No. (Text Box) and Date DD/MM/YYYY (Drop Down List) 2. Text Box for Details)</i>			
Whether conducted by independent external agency			
Results communicated in public domain			
Web Link <i>(Text Box)</i>			
5. What are the material environmental risks to the business identified and the mitigation measures adopted by the company with regard to the following:			
Environmental component	Risk(s) identified <i>(Text Box)</i>	Mitigation measures adopted <i>(Text Box)</i>	
Land use			
Emissions			
Water			
Energy			
Biodiversity			
Other			
6. Details of energy and water consumption by the company:			
Parameter	SI Unit	Current Financial Year	Previous Financial Year <i>(Pre-fill from previous financial year)</i>
Energy consumed/turnover			
Water consumed/turnover			
% water consumed from recycled & harvested sources			
% water consumed from groundwater sources			

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

Parameter/Unit (SO <sub>x</sub> , NO <sub>x</sub> , SPM etc. specified by the MoEFCC, CPCB, SPCBs etc.)	Performance	Current Financial Year			Previous Financial Year <i>(Pre-fill from previous financial year)</i>		
		Plant 1	Plant 2	Plant 3	Plant 1	Plant 2	Plant 3
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						
	Permissible Limit						
	Actual Measured Value						

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

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

### Leadership Indicators

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

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

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

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

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

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

%age of recyclable waste to total waste generated		
%age of hazardous waste to total waste generated		

4. Briefly describe the solid waste management practices adopted in your establishments. **(Text Box)**
5. Briefly describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. **(Text Box)**
6. List innovative technologies, solutions and initiatives undertaken resulting in lower environment footprint adopted by the company, if any.

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

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

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations. *(Number Box)*
- b. List the top 10 trade and industry chambers/ associations you are a member of/are affiliated to, on the basis of no. of members.

S. No.	Name of the trade and industry chambers/ associations <i>(To be populated as a Drop Down List from Annexure-A. If 'Other', populate Text Box)</i>	Scope of Entity (State/National) <i>(Drop Down List)</i>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

2. Details of adverse judicial or regulatory orders for anti-competitive conduct by your company in the current Financial Year

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

**Leadership Indicators**

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

S. No.	Public policy advocated <i>(Text Box)</i>	Method resorted for such advocacy <i>(Text Box)</i>	Whether information available in public domain? (Yes/No) <i>(Radio Button)</i>	Frequency of Review (Annually/ Half yearly/ Quarterly)	Web Link <i>(Text Box)</i>



				(Drop Down List)	
(Insert more rows)					

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

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

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators						
1. Details of Social Impact Assessments (SIA) undertaken by the company for projects in the current Financial Year.						
Has Social Impact Assessment been conducted					<b>(Yes/No/Not Applicable)</b> <i>(Radio Button)</i>	
Has the Social Impact Assessment been conducted by an independent external agency					<b>(Yes/No)</b> <i>(Radio Button)</i>	
Have the results of the Social Impact Assessment been communicated in public domain?					<b>(Yes/No)</b> <i>(Radio Button)</i>	
Web Link					<i>(Text Box)</i>	
2. Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken by your company.						
S. No.	Name of Project for which R&R is ongoing <i>(Text Box)</i>	State <i>(Drop Down List)</i>	District <i>(Drop Down List)</i>	No. of Project Affected Families (PAFs) <i>(Number Box)</i>	% of PAFs covered by R&R in the year <i>(Number Box)</i>	Amounts paid to PAFs in the FY <i>(Number Box)</i>
3. Provide the following information on CSR projects undertaken by your company in designated aspirational districts as identified by government bodies:						
S. No.	State <i>(Drop Down List)</i>	Aspirational District <i>(Drop Down List)</i>	Amount spent <i>(Number Box)</i>			
4. Describe the mechanisms to receive and redress grievances of the community. <i>(Text Box)</i>						
5. Have the benefits derived of the various intellectual properties owned or acquired by your company based on traditional knowledge been shared equitably?						
S. No.	Intellectual Property based on traditional knowledge <i>(Text Box)</i>	Owned/ Acquired (Yes/No) <i>(Radio Button)</i>	Benefit shared (Yes/No) <i>(Radio Button)</i>			
6. List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY.						
Adjudicating Authority <i>(Drop Down List as per data required to be entered in services.ecourts.gov.in – Supreme Court &amp; Case Type, Case Number &amp; Year; High Court &amp; Bench; District Court &amp; State, District &amp; Court Complex.)</i>	Name of the opposing party <i>(Text Box)</i>	CNR No <i>(Text Box)</i>	Brief of the Judgement/Award <i>(Text Box)</i>	Has an appeal been preferred? (Yes/No) <i>(Radio Button)</i>		

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**Leadership Indicators**

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

<b>Details of negative social impact identified (Text Box)</b>	<b>Corrective action taken (Text Box)</b>
<i>(Insert more Rows)</i>	

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

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

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

<b>Details of negative social impact identified (Text Box)</b>	<b>Corrective action taken (Text Box)</b>
<i>(Insert more Rows)</i>	

4. Details of beneficiaries of CSR Projects:

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

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

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

5. Does the company display product information on the product over and above what is mandated as per local laws? **(Yes/No/Not Applicable)** *(Radio Button)*  
(Additional information) *(Text Box)*
6. Did your company carry out any consumer survey? **(Yes/No)** *(Radio Button)* Give  
Details. *(Text Box)*

## ANNEXURE- A

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

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

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



## GUIDANCE NOTE FOR BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### SECTION A: GENERAL DISCLOSURES

#### I. Company Details

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

#### II. Products/services

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

#### III. Operations

Q. No.	Field Name	Instruction/Guidance
16	Number of locations where plants (in case of manufacturing	Enter the number of plants, office located within and outside India

	businesses) and/or operations/offices (in case of non-manufacturing) of the Company.	
17	Location of top 3 plants (in case of manufacturing businesses) and/or operations/offices (in case of non-manufacturing) by contribution to turnover	<p>(a) Select the State and District in the country where the <b>top 3</b> plants (in case of manufacturing businesses) and/ or areas of operation/offices (in case of non-manufacturing businesses), by turnover, are situated. Provide the turnover from each of these plants as percentage of total turnover. Also enter if these locations fall into any of the vulnerable categories A to D by selectin 'Yes' or 'No'.</p> <p>The categories are defined as under</p> <ul style="list-style-type: none"> <li>• <b>Category A:</b> In or within 50 km of Protected Areas (areas in which human occupation or at least the exploitation of resources is limited such as National Parks, Wild-life Sanctuaries, Conservation Reserves, Community Reserves and Marine Protected Areas. Ref- <a href="http://www.wiienvis.nic.in/Database/Protected Area 854.aspx">http://www.wiienvis.nic.in/Database/Protected Area 854.aspx</a> )</li> <li>• <b>Category B:</b> In or within 50 km of Biodiversity Hotspots (According to Conservation International, to qualify as a hotspot a region must meet two strict criteria: it must contain at least 1,500 species of vascular plants (&gt; 0.5% of the world's total) as endemics, and it has to have lost at least 70% of its original habitat. Ref- <a href="http://www.bsienvis.nic.in/Database/Biodiversity-Hotspots-in-India 20500.aspx">http://www.bsienvis.nic.in/Database/Biodiversity-Hotspots-in-India 20500.aspx</a> )</li> <li>• <b>Category C:</b> In high water-stressed zones defined as "Over-exploited" or "critical" by the Central Groundwater Board (The ground water resources are assessed in units i.e blocks/ talukas/ mandals/ watersheds. These assessment units are categorized for ground water development based on two criteria - a) stage of ground water development, and b) long-term of pre and post monsoon water levels. The long term ground water level trends are computed generally for the period of 10 years. The significant rate of water level decline are taken between 10 to 20 cm per year depending upon the local</li> </ul>

		<p>hydrogeological conditions. There are four categories, namely - 'Safe' areas which have ground water potential for development; 'Semi-critical' areas where cautious groundwater development is recommended; 'Critical' areas; and 'Over-exploited' areas, where there should be intensive monitoring and evaluation and future ground development be linked with water conservation measures. Ref- <a href="http://cgwb.gov.in/faq.html">http://cgwb.gov.in/faq.html</a> )</p> <ul style="list-style-type: none"> <li>• <b>Category D:</b> Within Coastal Regulation Zones (the coastal stretches of the country and the water area up to its territorial water limit, excluding the islands of Andaman and Nicobar and Lakshadweep and the marine areas surrounding these islands, as Coastal Regulation Zones. Ref- <a href="http://egazette.nic.in/WriteReadData/2019/195679.pdf">http://egazette.nic.in/WriteReadData/2019/195679.pdf</a> )</li> </ul> <p>(b) Select the Countries for the <b>top 3</b> (by turnover) international locations of plants in case of manufacturing businesses and that of operations in case of non-manufacturing or service provider entities from the drop-down list.</p>
18	Markets served by the Company	<p>(a) Enter the number of states for National locations and number of countries for International locations where the markets of the Company are situated.</p> <p>(b) Select the States of the <b>top 3</b> locations of markets from the drop-down list on the basis of their contribution to turnover. Also enter the % to total turnover of the company earned from each of the three markets.</p> <p>(c) Select the Countries of the top 3 locations of markets from the drop-down list on the basis of their contribution to turnover. Also enter the % to total turnover of the company earned from each of the three markets.</p>

#### IV. Employees

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

female and other category of employees/workmen. The % for each category will be auto calculated.

**Employee as defined under Sec 2(K) of the Code on Wages, 2019** means, any person (other than an apprentice engaged under the Apprentices Act, 1961), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union. Ref-<http://egazette.nic.in/WriteReadData/2019/210356.pdf>

**Workman as defined under Sec 2(s) of Industrial Disputes Act, 1947** means any person (including an apprentice) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute, but does not include any such person—

- (i) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or
- (ii) who is employed in the police service or as an officer or other employee of a prison; or
- (iii) who is employed mainly in a managerial or administrative capacity; or
- (iv) who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.

Ref.-

<https://indiacode.nic.in/bitstream/123456789/2169/1/A1947-14.pdf>

20	Participation/ Inclusion/ Representation of women	<p>Enter the total number of persons (including differently abled) comprising the Board of Directors and Key Management Personnel as per the Companies Act, 2013.</p> <p>Also enter the number of females and differently abled females in both the categories. The % will be auto calculated.</p> <p><b>Board of Directors or Board as defined under Sec 2(10) of the Companies Act 2013</b>, in relation to a company, means the collective body of the directors of the company.</p> <p>Ref-  <a href="https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf">https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</a></p> <p><b>Key Management Personnel as defined under Sec 2(51) of the Companies Act 2013</b>, in relation to a company, means—</p> <ul style="list-style-type: none"> <li>(i) the Chief Executive Officer or the managing director or the manager;</li> <li>(ii) the company secretary;</li> <li>(iii) the whole-time director;</li> <li>(iv) the Chief Financial Officer; and</li> <li>(v) such other officer as may be prescribed</li> </ul> <p>Ref-  <a href="https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf">https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</a></p>
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V. Holding, Subsidiary and Associate Companies (including joint ventures)

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

VI. CSR Details

Q. No.	Field Name	Instruction/Guidance
	Pre-fill from Form AOC-4	If Form AOC-4 has already been filed by the company for the current financial year, click

		the Pre-fill button. On clicking the button, system shall automatically display the details of items to be filled regarding the CSR project or activity being undertaken by the company and implementing agencies.
22(a)	Whether CSR is applicable as per section 135	Refer to section 135 of Companies Act, 2013 and Rules made thereunder to identify if provisions related to CSR are applicable for the company. Select Yes or No as the case may be. For companies where the CSR provisions are not mandatory, filling details in this section is optional.
	Turnover and net worth	Enter the turnover and net worth of the company in rupees.
22(b)	Net profits for last three financial years	Enter the details with respect to three immediately preceding financial years viz.: 1. Financial year ended 2. Profit before tax (in Rupees) 3. Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees) Financial year should be entered in descending order starting with the immediate preceding financial year. For e.g. 2015, 2014, 2013... so on Adjusted net profit mentioned above would be considered for calculating the average net profit as specified in explanation of sub-section (5) of the section 135.
23	Average net profit of the company for last three financial years	Average net profit (as defined in explanation to sub-section (5) section 135 of the Act) of the company during the three immediately preceding financial years will be auto-calculated based on amounts entered in field 'Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies (CSR Policy) Rules, 2014 (in Rupees)'. Amount can be entered manually if CSR is not applicable however make sure that the same is in Rupee figures.
24	Prescribed CSR Expenditure	Two per cent of the amount as in item 23 will be auto calculated. In case of average loss during the last three financial years, prescribed CSR expenditure can be manually entered (if any). Enter value in Rupee figures only.

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

#### VII. Transparency and Disclosures Compliances

Q. No.	Field Name	Instruction/Guidance
29	Complaints on any aspect of the National Guidelines in the financial year	<p>Enter the group of stakeholders from which complaints have been received pertaining to the National Guidelines on Responsible Business Conduct.</p> <p>For each such identified group of stakeholders select yes or no as the case may be for Grievance Redressal Mechanism in Place. If Yes, then mention the name in the Text Box.</p> <p>Enter the number of complaints received against each stakeholder group and number of complaints at the beginning of the year, received during the year and pending resolution at close of year.</p> <p><b>Stakeholder as per National Guidelines on Responsible Business Conduct:</b> Individual or group concerned or interested with or</p>

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



		<p><b>'Sustainable' as per National Guidelines on Responsible Business Conduct:</b> Being aligned with the tenet of meeting the needs of the present without compromising the ability of future generations to meet their own needs.</p> <p>Ref- <a href="https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf">https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf</a></p>
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## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Q. No.	Field Name	Instruction/Guidance
1	(a) Name the policy/policies that cover each principle and its core elements of the NGRBC	For each Principle, name the policy or policies that cover its Core Elements, independent of whether a policy covers one or more principles. If more than one policy covers a Principle, name all of them in the appropriate columns
	(b) Has the policy being approved by the Board?	Select Yes or No, as the case may be, for each principle.
	(c) Weblinks of policies	Provide the link of the document containing the Policy placed in the public domain.
2	Whether the company has translated the policy into procedures.	Select Yes or No, as the case may be, for each principle.
3	Do the enlisted policies extend to your value chain partners?	Select Yes or No, as the case may be, for each principle.
4	Name of the national and international codes/certifications/labels/ standards adopted by your company and mapped to each principle	Under each principle, enter which national and international code, certification, label or standard which have been adopted by the company covering the provisions of that Principle.
<b>Governance, leadership and oversight</b>		
5	Details of the Director responsible for implementation of the Business Responsibility policy (ies)	Enter the number of directors responsible for implementation of the BR policy (ies). Accordingly, rows will be populated. Enter the DIN Number of such directors. The Name and Designation of the Directors shall be automatically pre-filled.
6	Does the company have a specified committee of the Board/ Directors/ Officials to oversee the implementation of the policy? If yes, please enter the composition.	Select Yes or No, as the case may be Enter the number of persons forming part of such committee. Accordingly, rows will be populated. For Directors, enter the DIN Number of such directors. The Name and Designation of the Directors shall be automatically pre-filled. For Employees/Officials of the Company forming part of the Committee, enter the Employee ID Number, Name and Designation of such official
7	Details of Review of NGRBCs by the Company: (a) Performance against above policies and follow up action (b) compliance with statutory requirements of relevance to the principles and rectify any non-compliances	Select the frequency of review by each reviewing entity from the drop-down menu: <ul style="list-style-type: none"> <li>• Quarterly</li> <li>• Half-yearly</li> <li>• Annually</li> </ul>

8	Has the company carried out independent assessment/evaluation of the working of this policy by an internal or external agency?	Select Yes or No, as the case may be
<b>Stakeholder Engagement</b>		
9	Process for identification of key stakeholders	In about 50 words, enter the criteria used and steps undertaken to identify stakeholders. If details are available in the website, please provide the weblink.
10, 11	Channels of Communication & Accessing Information	Select the Tick boxes the applicable options. (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website). In case of any other medium please specify.
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated	Select Yes or No, as the case may be for each principle

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

		Ref- <a href="https://indiacode.nic.in/bitstream/123456789/9317/1/corruptiona1988-49.pdf">https://indiacode.nic.in/bitstream/123456789/9317/1/corruptiona1988-49.pdf</a>
6	Details of disclosure of interest involving members of Board:	(a) Enter the number of instances of disclosure of interest made by the directors as per section 184 of the Companies Act, 2013 in the current financial year. (b) Enter the number of complaints involving conflict of interest pertaining to Board members, received in the current financial year.

### Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Percentage Coverage by awareness programmes on the Principles in the current financial year	Enter the total number of awareness programmes conducted on the Principles under NGRBC for Value Chain Partners and the percentage of such partners covered by awareness programmes in the current financial year.
2	Have full details of non-disputed fines/penalties imposed on your business by regulatory and judicial bodies in the year been made available in public domain	Disclose whether or not non-disputed fines/penalties imposed on business by regulatory and judicial institutions have been placed in public domain or not. Also provide the channels for such communication e.g. website, annual report, newspaper advertisements, etc. Provide the web links to access such information online.
3	Provide details of such instances (up to 3) where corrective actions have been taken on the above fines/penalties imposed	Companies are required to narrate up to three instances involving punishment/fines/penalties imposed wherein corrective actions have been taken.
4	Provide details of such instances (up to 3) where corrective actions were taken on the complaints / cases of corruption and conflicts of interest.	Companies are required to narrate up to three instances where corrective actions have been taken on the complaints / cases of corruption and conflicts of interest to prevent recurrence of such instances in future.
5	Does the company have a Business Continuity & Disaster Management plan? Give details.	Outline in 100 words, the Business Continuity Disaster Management Plan of the company, if any. If details are available in the website, please also provide a weblink.

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

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

		<p>(a) suppliers adhering to internal or external sustainability standards / codes / policies of the company.</p> <p>(b) Adhering to internal standards/guidelines</p> <p>(c) MSMEs and small producers</p> <p>(d) within the district and neighbouring districts</p>
6	Describe the processes in place to safely collect, reuse, recycle and dispose your products at the end of life	<p>Mention the process(es) that the company follows to safely collect, reuse, recycle and dispose its products at the end of their useful life to minimise impact on the environment, separately for</p> <p>(a) plastics (including packaging),</p> <p>(b) E-waste and</p> <p>(c) other waste</p> <p><b>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastics</b> means material which contains as an essential ingredient a high polymer such as polyethylene terephthalate, high density polyethylene, Vinyl, low density polyethylene, polypropylene, polystyrene resins, multi-materials like acrylonitrile butadiene styrene, polyphenylene oxide, polycarbonate, Polybutylene terephthalate</p> <p><b>As per Rule 2(o) of Plastic Waste Management Rules, 2016, Plastic Waste</b> means any plastic discarded after use or after their intended use is over.</p> <p>Ref-  <a href="http://www.mppcb.nic.in/proc/Plastic%20Waste%20Management%20Rules,%202016%20English.pdf">http://www.mppcb.nic.in/proc/Plastic%20Waste%20Management%20Rules,%202016%20English.pdf</a></p> <p><b>As per Rule 3(1)(r) of E-waste (Management) Rules, 2016, E-Waste</b> means electrical and electronic equipment, whole or in part discarded as waste by the consumer or bulk consumer as well as rejects from manufacturing, refurbishment and repair processes.</p> <p>Ref-<a href="http://greene.gov.in/wp-content/uploads/2018/01/EWM-Rules-2016-english-23.03.2016.pdf">http://greene.gov.in/wp-content/uploads/2018/01/EWM-Rules-2016-english-23.03.2016.pdf</a></p>

### Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Describe the improvements in environmental and social impacts of product and processes due to R&D and	Mention the improvements witnessed in the environmental and social impacts of product and processes due to R&D and Capex Investments in specific technologies.

	Capex Investments in specific technologies	The company may provide data on per unit consumption of energy, water and raw material before and after the R&D intervention. If the improvement is in the use of the product also (e.g. detergent or fridge), this data also may be provided.
2	Do you have a preferential procurement policy? From which marginal/vulnerable groups do you procure? What percentage of total procurement (by value) does it constitute?	<p>Select Yes or No, as the case may be, as to whether the company has a preferential procurement policy for marginal/vulnerable groups.</p> <p>Enter the groups from which the company procures input material/services.</p> <p>Enter the percentage of total procurement (by value) which procured from such groups.</p> <p><b>Vulnerable and Marginalized Groups as per National Guidelines on Responsible Business Conduct:</b> Group of individuals who are unable to realize their rights or enjoy opportunities due to adverse physical, mental, social, economic, cultural, political, geographic or health circumstances. These groups in India can be identified on the basis, inter alia, of the following:</p> <ol style="list-style-type: none"> <li>i. Gender and transgender (women, girls et al.)</li> <li>ii. Age (children, elderly et al.)</li> <li>iii. Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, et al.)</li> <li>iv. Occupation (displaced, landless small / marginal farmers, migrant workers, et al.)</li> <li>v. Persons with disability</li> <li>vi. Political or religious beliefs</li> </ol> <p>Ref-  <a href="https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf">https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf</a></p>
3	To which stakeholder groups information on the impacts of your products has been communicated	Enter the stakeholder groups, channels of communication and frequency of such communication to whom the impacts of products across the value chain has been communicated by the company from the drop-down menu.
4	Provide details of instances on how the feedback received from stakeholders was used for improvements	Mention three examples as to how feedback received from stakeholders was used by the company for improvements in the products and services.
5	Percentage of recycled or reused input material to total raw material used in production	Enter the percentage of raw material (recycled or reused) used in production to total raw material used by the company during the current financial year.



6	Quantities collected for reuse, recycle and safe disposal at end of life	Quantities of plastics (including packaging), E-waste and other waste collected for reuse, recycle and safe disposal at end of life for the current financial year.
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**PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains**

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

		Ref- <a href="https://labour.gov.in/sites/default/files/TheMaternityBenefitAct1961.pdf">https://labour.gov.in/sites/default/files/TheMaternityBenefitAct1961.pdf</a>
2	Details of statutory dues deducted and deposited with the authorities approved by government	Enter the details of statutory dues (PF, Gratuity, ESI) deducted and deposited with the authorities approved by government for the current financial year.
3	Is there a mechanism available to receive and redress grievances for each category of employees and workmen	Select Yes or No as the case may be. Accordingly, Text Boxes will appear. Mention the grievance redressal mechanism available with the company to receive and redress grievances of each of the above segment of employees.
4	Number of complaints made by employees and workmen	Mention the number of complaints of sexual harassment, Working Conditions, Occupational Health, Discrimination at workplace, Child Labour and other complaints received during the year and Forced Labour/Involuntary Labour at the beginning of the year, received during the year and pending resolution at the end of the year for all the employees and workmen. Any complaint received from employees or workmen but not falling in any of the above categories may be mentioned under 'Others'  <b>Sexual Harassment under Sec 2(n) of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013</b> includes any one or more of the following unwelcome acts or behaviour (whether directly or by implication) namely: <ul style="list-style-type: none"> <li>i. physical contact and advances</li> <li>ii. a demand or request for sexual favours</li> <li>iii. making sexually coloured remarks</li> <li>iv. showing pornography</li> <li>v. any other unwelcome physical, verbal or non-verbal conduct of sexual nature</li> </ul> Ref- <a href="http://legislative.gov.in/sites/default/files/A2013-14.pdf">http://legislative.gov.in/sites/default/files/A2013-14.pdf</a>  <b>Health and Working Conditions Sec 23 of the Occupational Safety, Health and Working Conditions Code Bill, 2019</b> states that (1) The employer shall be responsible to maintain in his establishment such health and working conditions for the employees as may be prescribed by the Central Government.

		<p>(2) Without prejudice to the generality of the power conferred under sub-section (1), the Central Government may prescribe for providing all or any of the following matters in the establishment or class of establishments, namely:</p> <ol style="list-style-type: none"> <li>i. cleanliness and hygiene</li> <li>ii. ventilation, temperature and humidity</li> <li>iii. environment free from dust, noxious gas, fumes and other impurities</li> <li>iv. adequate standard of humidification, artificially increasing the humidity of the air, ventilation and cooling of the air in work rooms</li> <li>v. potable drinking water</li> <li>vi. adequate standards to prevent overcrowding and to provide sufficient space to employees or persons, as the case may be, employed therein</li> <li>vii. adequate lighting</li> <li>viii. sufficient arrangement for latrine and urinal accommodation to male, female and transgender separately for employees maintaining hygiene therein</li> <li>ix. effective arrangements for treatment of wastes and effluents; and</li> <li>x. any other arrangement which the Central Government considers appropriate.</li> </ol> <p>Ref-  <a href="https://labour.gov.in/sites/default/files/186_2019_LS_Eng_0.pdf">https://labour.gov.in/sites/default/files/186_2019_LS_Eng_0.pdf</a></p> <p><b>Child Labour</b>  <b>As per Sec 2(ii) of the Child Labour (Prohibition &amp; Regulation) Act, 1986, Child</b> means a person who has not completed is 14th year of age.  The amendment Act, 2016 prohibits the employment of adolescents in the age group of 14 to 18 years in hazardous occupations and processes and regulates their working conditions where they are not prohibited.  Ref-  <a href="https://labour.gov.in/sites/default/files/act_3.pdf">https://labour.gov.in/sites/default/files/act_3.pdf</a></p>
5	Percentage of membership in association(s) or Unions recognised by the Board of permanent employees who are members of the employee	Enter the no. of employees and workmen (both permanent and other than permanent) who are member of association(s) or Unions recognised by the Board of the company, as a % of the total number of employees / workmen, respectively.

	association(s) recognised by the management	
6	Assessments for the year	In the case of plants and offices of the company have been assessed for Child labour, Forced/Involuntary labour, Health and safety practices and sexual harassment, enter the percentage of the number of such establishments assessed to total number of establishments of the company. For instance, if a company has assessed 5 out of its 10 establishments, enter 50%.
7	Details of wages paid to employees and workmen equal to and more than the legal minimum wage	(a) Under each category of employee/workmen, enter the total no. of employees who were paid equal to or more than minimum wages during the current financial year. (b) Under each category of differently abled employee/workmen, enter the total no. of employees who were paid equal to or more than minimum wages during the current financial year.
8	Details of safety related incidents	Enter the Lost Time Injury Frequency Rate (LTIFR) during the current financial year. If the same is not available, provide the data pertaining to Accidents at the workplace, Fatalities, Permanent Disability and Temporary disability caused during the current financial year.
9	Details of Training imparted to the employees and workmen	(a) Under each category of employee/workmen, enter the total no. of employees who were given training on health and safety measures and skill upgradation during the current financial year. (b) Under each category of differently abled employee (employee/workmen, enter the total no. of employees who were given training on health and safety measures and skill upgradation during the current financial year.
10	Describe the measures taken by the company to ensure a safe work place	In about 50 words, narrate the measures in place. If more details are available in the website of the Company, please provide a weblink.
<b>Leadership Indicators</b>		
<b>Q. No.</b>	<b>Field Name</b>	<b>Instruction/Guidance</b>
1	Provide the measures undertaken by the company to ensure that statutory dues	Briefly outline the steps in about 100 words. If details are available in the website, please also provide a weblink.

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

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

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

## PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Percentage of employees provided training on human rights policies and issues in the Financial Year	<p>(a) Enter the percentage of employees to total number of employees and workmen under different categories (including differently abled) who were provided training on human rights policies and issues during the current financial year.</p> <p>(b) Enter the percentage of differently abled employees to total number of employees and workmen under different categories who were provided training on human rights policies and issues during the current financial year.</p>
2	Details of remuneration/ salary/ wages	<p>(a) Enter the number and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others (including differently abled).</p> <p>(b) Enter separately the number of differently abled personnel and the Average remuneration, salary, or wages paid, as the case may be to Board of Directors, KMPs, other employees and workmen as male, female and others.</p> <p><b>Remuneration</b> As per sec 2(78) of Companies Act 2013, Remuneration means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income-tax Act, 1961 (43 of 1961) Ref- <a href="http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf">http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf</a></p> <p><b>Salary</b> As per Income Tax Act, 1961, Salary includes:</p> <ol style="list-style-type: none"> <li>i. wages</li> <li>ii. any annuity or pension</li> <li>iii. any gratuity</li> <li>iv. any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages</li> <li>v. any advance of salary</li> </ol>



- vi. the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under Rule 6 of Part 'A' of the Fourth Schedule; and
- vii. the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of Rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof

Ref-

[https://www.incometaxindia.gov.in/Acts/Income  
=  
tax%20Act,%201961/1968/1021200000203566  
9.htm](https://www.incometaxindia.gov.in/Acts/Income%20Act,%201961/1968/10212000002035669.htm)

### **Wages**

As per Sec 2(y) of Code on Wages, 2019, Wages means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes:

- i. basic pay
- ii. dearness allowance
- iii. retaining allowance, if any,

but does not include

- 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

		<p>e. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment</p> <p>f. house rent allowance</p> <p>g. remuneration payable under any award or settlement between the parties or order of a court or Tribunal</p> <p>h. any overtime allowances</p> <p>i. any commission payable to the employee</p> <p>j. any gratuity payable on the termination of employment</p> <p>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> <p>Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of the all remuneration calculated under this clause, the amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause</p> <p>Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.</p> <p>Explanation: Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages payable to him, shall be deemed to form part of the wages of such employee</p> <p>Ref-  <a href="https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf">https://labour.gov.in/sites/default/files/THE%20CODE%20ON%20WAGES%2C%202019%20No.%2029%20of%202019.pdf</a></p>
3	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?	Select Yes or No as the case may be
4	Describe the internal mechanisms to address and	Briefly describe the mechanisms in place to address and redress grievances related to human

	redress grievances related to human rights issues	rights issues in about 100 words. If details are available in the website, please also provide a weblink.
5	Stakeholders groups governed by the grievance redressal mechanism for Human Rights issues	The list of stakeholders will be collated from Question No. 1 of Principle 4. Select Yes or No as the case may be as to whether each group has been covered by grievance redressal mechanism. Enter whether these groups have been covered by awareness programmes.
6	Number of Human Rights related grievances	Mention the number of complaints related to Human Rights issues pending at the beginning of the year, received during the year and pending resolution at the end of the year for the current financial year.
7	Do human rights requirements form part of your business agreements and contracts?	Select Yes or No as the case may be.

#### **Leadership Indicators**

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

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

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

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

### Leadership Indicators

Q. No.	Field Name	Instruction/Guidance
1	Carbon emitted per unit of production and turnover for top 3 products	Total carbon emitted as per Scope 1 and Scope 2 of Greenhouse Gas Protocol. <p>(a) For the business as a whole (per unit of revenue/turnover)</p> <p>(b) For each of the 3 top products (Section A, Q 17,) per unit of that product produced</p>
2	Percentage of renewable energy consumed to total energy consumed	Compute and enter the percentage of renewable energy consumed to total energy consumed during the current financial year.
3	Details of solid waste management	(a) Compute and enter the percentage of non-biodegradable waste to total waste generated during the current financial year. (b) Compute and enter the percentage of recyclable waste to total waste generated during the current financial year. (c) Compute and enter the percentage of hazardous waste to total waste generated during the current financial year.
4	Briefly describe the solid waste management practices in your workplaces	Briefly outline the steps undertaken for solid waste management. If details are available in the website, please also provide a weblink. (in about 100 words)
5	Describe the strategy adopted by company to reduce usage of hazardous and toxic chemicals in products and processes and the practices	Briefly outline the strategy adopted by the company to reduce usage of hazardous and toxic chemicals in the products and processes and the practices adopted to manage such wastes. (in about 100 words)

	adopted to manage such wastes	
6	List innovative, resource-efficient & low carbon technologies/solutions or initiatives undertaken resulting in lower resource footprint adopted by the business, if any.	Briefly outline the innovative, resource-efficient & low carbon technologies/solutions or initiatives undertaken resulting in lower resource footprint adopted by the company pertaining to Land, Air, Water (including marine life), Energy (including electricity) and Biodiversity. If details are available in the website, please also provide a weblink.

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

<b>Essential Indicators</b>		
<b>Q. No.</b>	<b>Field Name</b>	<b>Instruction/Guidance</b>
1	Details of the trade and industry chambers/ associations you are a member of or are affiliated to	<p>(a) Mention the number of affiliations with trade and industry chambers/ associations on the basis of no. of members.</p> <p>(b) Select the names of such trade and industry chambers/ associations. If any other, Specify in the Text Box.</p> <p>Also select the scope of the trade association, industry chamber, etc. as to whether it is state level or national level.</p>
2	Details of adverse orders and case details for anti-competitive conduct by your business.	<p>Enter the name of the Adjudicating Authority and the name of the opposing party wherein the company is involved in case pertaining to anti-competitive conduct by the business along with the case number.</p> <p>Mention the brief details of the Judgement or Award.</p> <p>Select Yes or No as the case may be as to whether an appeal has been preferred or not.</p> <p><b>Anti-Competitive Conduct</b></p> <p><b>Sec 3 of Competition Act, 2002</b>, states that No enterprise or association of enterprises or person or association of persons shall enter into any agreement in respect of production, supply, distribution, storage, acquisition or control of goods or provision of services, which causes or is likely to cause an appreciable adverse effect on competition within India.</p> <p><b>Sec 4 of Competition Act, 2002</b>, states that No enterprise or group shall abuse its dominant position</p> <p><b>Sec 6 of Competition Act, 2002</b>, states that No person or enterprise shall enter into a combination which causes or is likely to cause an appreciable adverse effect on competition within the relevant market in India and such a combination shall be void.</p> <p>Ref-  <a href="https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf">https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf</a></p>
<b>Leadership Indicators</b>		
<b>Q. No.</b>	<b>Field Name</b>	<b>Instruction/Guidance</b>

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



## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators		
Q. No.	Field Name	Instruction/Guidance
1	Details of social impact assessments undertaken for projects in the current financial year	Select Yes or No, as the case may be: (a) Whether social impact assessment of projects has been conducted by the company. (b) Whether the said assessment has been conducted by an independent external agency. (c) Whether information on such impact assessment is available in public domain. Also provide the link of the document containing details of such social impact assessment in the public domain.
2	Information on project(s) for which ongoing Rehabilitation and Resettlement is being undertaken	Enter the following details of the project wherein land acquisition for which Rehabilitation and Resettlement is ongoing by the business during the year (if any): (a) Name of the project for which R&R is ongoing (b) State/district of the project (c) Number of Project Affected Families (PAFs) (d) % of PAFs covered by R&R in the year (e) Amounts paid to PAFs in the FY.
3	CSR projects undertaken by your company in designated aspirational districts as identified by government bodies	Select the aspirational districts from the dropdown menu and their states where the CSR activities were undertaken and the amount spent.
4	Describe the mechanisms to receive grievances of the local community	Describe the mechanism in about 50 words
5	Brief information on the various intellectual properties owned or acquired by your business based on traditional knowledge where the benefits derived therefrom are shared equitably	Provide brief information of intellectual properties based on traditional knowledge owned or acquired by the business in the current Financial Year, Select Owned or Acquired, as the case may be. Select Yes or No as the case may be whether benefit arising out of such and IPRs are shared on the lines of Access to Biological Resources and Associated Knowledge and Benefits Sharing Regulations, 2014.  <b>Intellectual Properties</b> Intellectual property refers to creations of the mind: inventions; literary and artistic works; and symbols, names and images used in commerce.

		<p>Intellectual property is divided into two categories:</p> <ol style="list-style-type: none"> <li>i. Industrial Property includes patents for inventions, trademarks, industrial designs and geographical indications.</li> <li>ii. Copyright covers literary works (such as novels, poems and plays), films, music, artistic works (e.g., drawings, paintings, photographs and sculptures) and architectural design. Rights related to copyright include those of performing artists in their performances, producers of phonograms in their recordings, and broadcasters in their radio and television programs.</li> </ol> <p>Ref:  <a href="https://www.wipo.int/edocs/pubdocs/en/intproperty/450/wipo_pub_450.pdf">https://www.wipo.int/edocs/pubdocs/en/intproperty/450/wipo_pub_450.pdf</a></p> <p><b>Traditional Knowledge</b>          Traditional knowledge in a general sense embraces the content of knowledge itself as well as <u>traditional cultural expressions</u>, including distinctive signs and symbols associated with TK.          Traditional knowledge in the narrow sense refers to knowledge as such, in particular the knowledge resulting from intellectual activity in a traditional context, and includes know-how, practices, skills, and innovations.          Ref- <a href="https://www.wipo.int/tk/en/tk/">https://www.wipo.int/tk/en/tk/</a></p>
6	List of adverse orders and case details of intellectual property rights disputes related to traditional knowledge during the FY	<p>In case of such orders, enter the name of the Adjudicating Authority, name of the opposing party wherein the company is involved in case pertaining to intellectual property rights dispute along with the Case No. of such case.          Mention the brief of the Judgment or Award of such case.          Also Select Yes or No as the case may be as to whether an appeal has been preferred.</p>
<b>Leadership Indicators</b>		
Q. No.	Field Name	Instruction/Guidance
1	Provide details of actions taken to mitigate any negative social impacts identified in SIA	Enter the negative social impacts identified in the assessments and briefly outline the corrective actions taken.
2	Details of the benefits derived of the various intellectual properties owned or acquired	The list of IPR will be pre-filled from E5. Briefly outline the basis for calculating the benefits

	by your company based on traditional knowledge shared	shared by the company with the "owners" of such traditional knowledge.
3	Details of corrective actions taken in intellectual property related cases wherein usage of traditional knowledge is involved.	Enter the details of the corrective action taken by the company against each such order.
4	Details of beneficiaries of CSR Projects	For each CSR Project undertaken by the company, enter: <ul style="list-style-type: none"> <li>(a) total number of beneficiaries,</li> <li>(b) %age of such beneficiaries belonging to vulnerable and marginalised groups,</li> <li>(c) Names of vulnerable and marginalised groups.</li> </ul>

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

<b>Essential Indicators</b>		
<b>Q. No.</b>	<b>Field Name</b>	<b>Instruction/Guidance</b>
1	Describe the mechanisms in place to receive and respond to consumer feedback	In about 100 words, outline the mechanism put in place by the company to receive and respond to consumer feedback. If more details are available on the website of the Company, please provide the weblink.
2	% of goods and services of your business carrying information relevant to consumers	<p>Enter the %age of goods and services by turnover carrying information regarding:</p> <ul style="list-style-type: none"> <li>• Environmental and social parameters relevant to the product such as energy used, water consumed, number of people involved in its production etc.</li> <li>• Safe and responsible usage</li> <li>• Recycling and safe disposal of the product after use</li> </ul> <p>Please note that if the question is not relevant to your product/service, please enter "Not applicable".</p>
3	Number of consumer complaints	<p>Enter the number of consumer complaints received and number of consumer complaints pending resolution at close of year for both, the current financial year with respect to:</p> <ul style="list-style-type: none"> <li>(i) Data Privacy</li> <li>(ii) Advertising</li> <li>(iii) Delivery of essential services</li> <li>(iv) Restrictive Trade Practices under Competition Act, 2002</li> <li><b>(v) Unfair Trade Practices under Consumer Protection Act, 1986</b></li> </ul> <p><b>Restrictive Trade Practices</b>  <b>Sec 3 of Competition Act, 2002</b>, states that No enterprise or association of enterprises or person or association of persons shall enter into any agreement in respect of production, supply, distribution, storage, acquisition or control of goods or provision of services, which causes or is likely to cause an appreciable adverse effect on competition within India.  <b>Sec 4 of Competition Act, 2002</b>, states that No enterprise or group shall abuse its dominant position  <b>Sec 6 of Competition Act, 2002</b>, states that No person or enterprise shall enter into a combination which causes or is likely to cause an</p>

		<p>appreciable adverse effect on competition within the relevant market in India and such a combination shall be void.</p> <p>Ref-  <a href="https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf">https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf</a></p> <p><b>Unfair Trade Practices</b></p> <p>Sec 2 (1) (r) of Consumer Protection Act 1996, Unfair trade practice means a trade practice which, for the purpose of promoting the sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practices.</p> <p>Ref-  <a href="http://ncdr.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html">http://ncdr.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html</a></p>
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### Leadership Indicators

1	Channels / platforms where information on goods and services of the business can be accessed.	<p>In 100 words, describe the Channels / platforms where information on goods and services of the business can be accessed. For Example, websites of the company, Mobile Apps, Help Desks, Call Centres, etc.</p> <p>Also provide the link of the document containing such information as available in the public domain.</p>
2	Steps taken to inform and educate vulnerable and marginalised consumers about safe and responsible usage of products	<p>In 100 words, describe the steps taken to provide information to the vulnerable and marginalised consumers and educate them regarding safe and responsible usage of products.</p>
3	Corrective actions taken in respect of complaints received on data privacy, advertising, and delivery of essential services.	<p>In 100 words, detail the corrective actions taken by the company to address complaints received on data privacy, advertising, and delivery of essential services.</p>
4	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.	<p>In 100 words, detail the mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.</p>
5	Details of Product information over and above mandate of law.	<p>In 100 words, detail the kind of information specified on your products and the associated Standards/ Labels in accordance with which disclosures are being made.</p>
6	Consumer survey/ consumer satisfaction trends	<p>In 100 words, detail the outcomes of any consumer survey carried out by you and the trends emerging from it.</p>