

Annexure 1- Format of BRSR Core

Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
1	Change in GHG footprint	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	GHG (CO ₂ e) Emission in Mn MT / KT / MT Direct emissions from organization's owned- or controlled sources (Guidance to be given on owned and controlled sources)	<ol style="list-style-type: none"> Absolute Fossil Fuel (Coal, Natural Gas, Diesel, FO etc.) Consumption (Mn MT / KT / MT / MM BTU etc.) Emission Factor (GHG in CO₂e / UOM) - IPCC or Actual Testing from Accredited Test Lab Quantity of Carbon Capture (Mn MT / KT / MT) GHG emissions in CO₂ equivalent by process (Non-Fuel Source) Mn MT / KT / MT / MM BTU Total Scope 1 Emission: Point 2 x Point 1 - Point 3 + Point 4
		Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	GHG (CO ₂ e) Emission in Mn MT / KT / MT Indirect emissions from the generation of energy that is purchased from a utility provider	<ol style="list-style-type: none"> Total Consumption of Purchased Power (MW), Steam (MT), Refrigeration (MMBTU) GHG (CO₂e) Emission Factor across all purchased energy sources - IPCC or actual from the supplier (audited certificates) Total Consumption x GHG Intensity
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP	<ol style="list-style-type: none"> Total Emission (Scope 1 & 2) as above Total Revenue from Operations - From Audited P&L Statement PPP (USD / INR)
			Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services	<ol style="list-style-type: none"> Total Emission (Scope 1 & 2) as above Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class, No of Rooms)



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
			Total Scope 1 and Scope 2 emissions (MT) / Revenue from Operations (Rs. Cr) / Unit (Adjusted for Price Volume Parity)	1. Total Emission (MT) 2. Total Revenue (Rs) 3. Total Measuring Units (Occupancy, MT of Material, No. of Seats, etc.) Emission Intensity (Price & Volume Adjusted) = Total Emission / Revenue / No. of Units i.e., for Hotel Industry the Price Volume adjusted emission can be – GHG (CO ₂ e) Emission / Total Occupancy / Revenue
2	Change in water footprint	Water consumption from	Mn Lt / KL	1. Input water flow meter logs (Calibrated Meters) 2. Third Party Invoices / Quantity Certification
		(i) Surface water		
		(ii) Groundwater		
		(iii) Third party water		
		(iv) Seawater / desalinated water		
		(v) Others	1. Input water flow meter logs (Calibrated Meters) 2. Output water flow meter logs (Calibrated Meters) 3. Input Water - Output Water	
Total volume of water consumption (in kilolitres)	Mn Lt or KL / Rupee adjusted for PPP	1. Consumption as above 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)		
Water consumption intensity	Mn Lt or KL / Product or Service	1. Consumption as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)		



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
			Water Consumption / Revenue / Unit of Product or Services	<ol style="list-style-type: none"> 1. Total Water Consumption (KL) 2. Total Revenue (Rs) 3. Total Measuring Units (Occupancy, MT of Material, No. of Seats, etc.) Emission Intensity (Price & Volume Adjusted) - Total Water Consumption / Revenue / No. of Units
		Water Discharge by levels of Treatment	Mn Lt or KL	<ol style="list-style-type: none"> 1. Untreated Water 2. Primary Treatment (Removal of material that floats or settle out i.e Filtration, Screening, Sedimentation etc) 3. Secondary Treatment (Removal of Dissolved organic Matter i.e. Oxidation, Digestion etc) 4. Tertiary Treatment (Disinfecting Water i.e. removal of pathogens, Phosphorous, Nitrogen etc)
			Mn Lt or KL / Rupee adjusted for PPP	<ol style="list-style-type: none"> 1. Discharge as above 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)
			Mn Lt or KL / Product or Service	<ol style="list-style-type: none"> 1. Discharge as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)
3	Investing in reducing its environmental footprint	R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes	R&D for Env & Social Impact / Total R&D Capex for Env & Social Impact / Capex Investment (Represented in %)	<ol style="list-style-type: none"> 1. R&D investments in Rupee on sustainability projects (Salaries, IPR Fees, Licenses, Collaborations, Materials & Consumables, Proportioning of fixed cost and common costs) 2. Capex Investments in Rupee for Sustainability Projects (R&D Capex, Plant Capex, Supply Chain Capex etc. 3. Total R&D and Capex Investment (from financials)



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	Kg / MT	Absolute weight of the packaging material (Bags, Bottles, Pallets etc.) discarded as defined under the plastic waste management rules 2016 and amendments thereof
		E-waste (B)	Kg / MT	Discarded Computers, televisions, cell phones, VCRs, stereos, DVD players, copiers, and fax machines etc. as listed under e-waste management rules 2016 and amendments thereof
		Bio-medical waste (C)	Kg / MT	Solids and liquid waste including its container and any intermediate product, which is generated during the diagnosis, treatment or immunization of human beings or animals or research activities as listed under Bio-medical waste management rules 2016 and amendments thereof
		Construction and demolition waste (D)	Kg / MT	Construction waste as per C&D waste management Rules 2016 and amendments thereof like concrete, plaster, metal rods / wires, wood, plastics etc.
		Battery waste (E)	Kg / MT	Discarded batteries i.e., Li-ion, Alkaline, Lead Acid etc used in vehicles, computers & laptops, mobiles other electronics, UPS, Power Back up etc. as per Battery Waste management Rules 2016 and amendments thereof
		Radioactive waste (F)	Kg / MT	Discarded material such as paper, plastic, clothes, equipment, machine parts etc having exposure to radiation across Nuclear Power Plants, Hospitals, Research Laboratories, Industrial Applications etc.)
		Other Hazardous waste. Please specify, if any. (G)	Kg / MT	As per hazardous waste management rules of CPCB



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
		Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	Kg / MT	Waste not identified as Hazardous as per CPCB
		Total waste generated (G + H)	Kg / MT	self-explanatory
		Waste intensity	Kg or MT / Rupee adjusted for PPP	1. Total waste as above 2. Total Revenue from Operations (from audited P&L) 3. PPP (USD / INR)
			Kg or MT / Unit of Product or Service	1. Total waste as above 2. Company & Sector Specific (i.e., No. of Vehicles Produced, MT of Material Produced, Data in Mn TB, No. of Seats / Travel Class etc)
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	Kg or MT	Absolute quantity
			Intensity	Kg of Waste Recycled Recovered /Total Waste generated
For each category of waste generated, total waste disposed by nature of disposal method	Kg or MT	1. Amount of material in MT disposed through Incineration 2. Amount of Material to Landfill 3. Amount disposed through third parties 4. Any other method Kg of Waste Recycled Recovered /Total Waste generated		
Intensity				
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	To check sources including – <ul style="list-style-type: none"> Insurance Policies & Premium Paid Details Infant Care Policy Amount billed/invoices towards providing such facilities <i>(The following measures may be included – health insurance, accident insurance, maternity benefits, paternity benefits, day care facilities, health & safety measures including access to mental health)</i>



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
		Details of safety related incidents for employees and workers	Number of Permanent Disabilities	To check on the basis of claims
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	1. Total number of lost time injuries 2. Total No. of working hours 3. LTIFR = (Total number of lost time injuries *10,00,000) / Total No. of working hours
			No. of fatalities	To check on the basis of claims as reported to the Factory Inspector
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	Employee Master / Register
		Complaints on POSH	<ul style="list-style-type: none"> Total Complaints on Sexual Harassment (POSH) reported Complaints on POSH as a % of female employees / workers Complaints on POSH upheld 	
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases,— <i>Directly sourced from MSMEs/ small producers, and Sourced directly from within the district and neighbouring and / or aspirational districts</i>	In % terms – As % of total purchases by value	self-explanatory
		Job creation in smaller towns – Wages paid to people employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	Place of employment of employees /workers (Place to be categorised based on with RBI classification system on rural / semi-urban / urban / metropolitan)



Sr. No.	Attribute	Parameter	Measurement	Data & Assurance Approach
8	Fairness in Engaging with Customers and Suppliers	% of negative media sentiment	In % terms	
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	To check from financial statements
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	<ul style="list-style-type: none">• Purchases from trading houses as % of total purchases• Number of trading houses where purchases are made from• Purchases from top 10 trading houses as % of total purchases from trading houses	1. RPT audited by Financial Auditors (Refer Financial Audit Report) 2. Financial statements / invoices
			<ul style="list-style-type: none">• Sales to dealers / distributors as % of total sales• Number of dealers / distributors to whom sales are made• Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	
			Share of RPTs (as respective %age) in - <ul style="list-style-type: none">• Purchases• Sales• Loans & advances• Investments	



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The Committee also recommends that guidance may be given to companies on the following:

- Units of volume for different sectors (such as room occupancy-days for hotel industry) that may be used for calculating intensity ratios based on volume
- Pin codes may be made available with regard to reporting on aspirational districts and towns under job creation
- Country level Purchasing Power Parity



Annexure 2- List of ESG Parameters with an Indian Context

E/S/G Pillar	Factors	Data Point
Parameters		
Environment	Energy	Perform, Achieve and Trade (PAT) - Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.
Environment	Water	Zero Liquid Discharge - Has the entity implemented a mechanism for Zero Liquid Discharge
Environment	Waste Management	Extended Producer Responsibility (EPR) - Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?
Environment	Land Use and Biodiversity	Does the company have operations in or around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)?
Environment and Social	CSR	Amount spent in CSR as a percentage of regulatory requirement on a look-through basis i.e. where CSR activities are undertaken by trusts / foundations, whether the funds have been actually utilized by these entities
Social	Inclusive development	Job creation in smaller towns
Social	Inclusive development	Sourcing from MSMEs and aspirational districts - Input material sourced from following sources as % of total purchases
Social	Diversity	Disclosure of wages and salary by gender (%)
Social	Diversity	Job creation and availability of infrastructure conducive for differently abled



E/S/G Pillar	Factors	Data Point
Governance	Compliance	Does the company have a RegTech / Systems solution for monitoring and evidencing compliance
Governance	Governance	Percentage of "against" votes amongst non-promoter shareholders on appointment of independent directors
Governance	Related Party Transactions	Percentage of "against" votes amongst non-promoter shareholders on RPTs
Governance	Royalty	Royalty payments - Is the increase in royalty over the last five years higher than increase in PBT? If yes provide values for last 5 years and the reason for increased royalty.
Governance	Related Party Transactions	Share of RPTs (as respective %age) in - <ul style="list-style-type: none"> • Purchases • Sales • Loans & advances • Investments (except for PSUs)

Guidance

1	ERPs should consider India specific standards/ laws/guidelines for rating of energy efficiency/green building initiatives (eg. GRIHA, IGBC or Energy Conservation Building Code (ECBC)etc.)
2	ERPs should consider India specific standards/laws/guidelines for rating of air emissions (eg. ZED certifications, emission regulations under AIR Act, Continuous Emissions Monitoring System requirements etc.)
3	ERPs should consider India specific standards/laws/guidelines for rating of GHG emissions (eg. Initiatives and targets under Perform, Achieve and Trade (PAT) scheme, National Action Plan on Climate Change, Environment Protection Act, Ozone Depleting Substances Rules, CPCB/SPCB Guidelines, India GHG Programme etc.)
4	ERPs should consider India specific standards/laws/guidelines for rating of waste management (eg. Solid Waste Management Rules, Plastic Waste Management Rules, Bio-medical Waste Management Rules, Electronic Waste Management Rules, Hazardous Waste Management Rules, Fly Ash Utilization Policy, EPR Guidelines etc.)



Guidance	
5	ERPs should consider India specific standards/laws/guidelines for rating of Chemical safety (eg. Ban on single use plastics, ban on 27 agri-chemicals etc.)
6	ERPs should consider India specific standards/ laws/guidelines for rating of Effluent/Wastewater (eg. Zero Liquid Discharge policy, Common Effluent Treatment Plants related provisions etc.)
7	ERPs should consider India specific standards/laws/guidelines for rating of Water (eg. Areas notified by the Central Ground Water Board (CGWB) as over exploited or critical area, implications of Water Act, Water Cess Act etc.)
8	All intensity ratios should be factored in after adjusting for PPP



Annexure 3 - Indicative Description of ESG Sub-Categories

1. **ESG Exclusions Scheme:** Exclude securities based on certain ESG related activities, business practices, or business segments. The strategy should specify
 - i. the characteristic / type of exclusion (Adverse impact, Controversy, Faith)
 - ii. threshold or condition for exclusion, and
 - iii. reference, where applicable, to any law/ regulation/ third-party standard/ guideline/ framework used in the establishment or evaluation of the criterion.
2. **ESG Integration Scheme:** Explicitly consider ESG related factors that are material to the risk and return of the investment, alongside traditional financial factors, when making investment decisions.
3. **ESG Best-in-class & Positive Screening Scheme:** Aim to invest in companies and issuers that perform better than peers on one or more performance metrics related to ESG matters.
4. **ESG Impact Investing Scheme:** Seeks to generate a positive, measurable social or environmental impact alongside a financial return and how the Fund Manager intends to achieve the impact objective. Provide methodology used to assess the effect that investments have, or may have, on environmental or social or governance issues. Describe the process for identifying and avoiding, mitigating, or managing adverse effects that the scheme or underlying companies' activities have, or may have, on environmental or social issues. The fund should seek a non-financial (real world) impact and evaluate if that impact is being measured and monitored.
5. **ESG Sustainable Objectives Scheme:** Aim to invest in sectors, industries, or companies that are expected to benefit from long-term macro or structural ESG-related trends. Describe the focused objective including rationale for focusing on that objective.